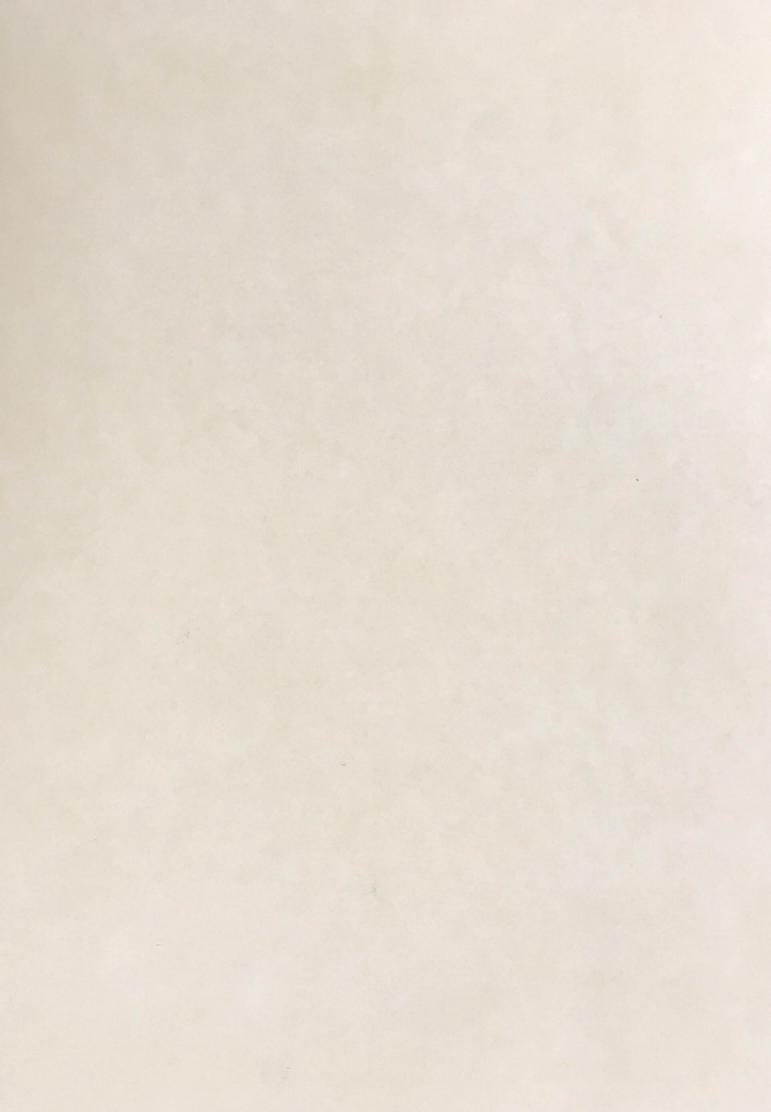
RG 104, 8KRA-104-84-046 + 8KRA-104-84-052 Combined Into One Series (One Box)

8KRA-104-84-052, Letters Received, 1905 1 Bundle (Combined with 8KRA-104-84-046) RJ 184 to wa



TREASURY DEPARTMENT



WASHINGTON

June 1, 1910.

Mr. William E. Russell, 1523 Welton Street,

Denver, Colorado.

Sir:

You are informed that the Department accepts
your proposal dated May 27, 1910, for supplying bituminous coal for use in the U.S. Mint building,
Denver, Colorado, during the fiscal year ending June
30, 1911, the cost of the same to be paid from the
appropriation: "Contingent Expenses, Mint at Denver,
1911," under the following terms and conditions:

1,500 tons, or so much thereof as may be necessary, to be determined by the exigencies of the service, of good steam coking, run of mine, bituminous coal, freshly mined, thoroughly cleaned, free from fine coal, dirt and excessive dust, known commercially as "Pinnacle" from the Pinnacle Mine and the Mammoth Vein, located in Routt County, Colorado, and having as a contract standard 12,320 British Thermal Units in the coal as delivered and 5 per cent of ash in the dry coal, at a price of \$4.35 per ton of 2,240 pounds; with the understanding that the deliveries of edal under the terms of this contract will be regularly and systematically sampled and corrections made for variations in the number of British Thermal Units in the coal as delivered and the ash in the dry coal, as provided in the accompanying specification and proposal form, all the provisions of which are made a part of this contract.

There is inclosed herewith a copy of the specifications and the proposal form as signed by you, and also a

William E. Russell.

blank form of bond which you are requested to execute in the penal sum of \$2,500.00 as a guarantee for the faithful performance of the provisions of your contract. Special attention is invited to the rules attached to the bond which should be carefully observed in its execution.

The copy of the advertisement which must be forwarded with the bond should be obtained from the Superintendent of the U.S. Wint, Denver, Colorado. The other necessary papers which should accompany your bond, including the letter of acceptance and your original proposal, will be furnished by this Department.

Your certified check in the sum of \$652.50 will be returned to you upon the receipt of your bond and its approval by the Solicitor of the Treasury.

The inclosed copy of instructions relative to the sampling of coal deliveries will be carefully followed by the officials of the Mint building, and the settlement of your accounts will be made upon a monthly basis and after the results of the analyses and tests of samples have been determined by the Tschnologic Branch of the United States Geological Survey.

Please acknowledge the receipt of this communication

William E. Russell.

and return your bond properly executed, with copy of advertisement attached, as soon as possible.

By direction of the Secretary:

Respectfully,

Acting Secretary.

SPECIFICATION AND PROPOSAL

FOR

COAL

Bituminous coal, U.S. mint Building, Denver, Colorado Fiscal year 1911

TO BE SUPPLIED TO THE UNITED STATES PUBLIC BUILDINGS UNDER CONTROL OF THE TREASURY DEPARTMENT



WASHINGTON
GOVERNMENT PRINTING OFFICE
1910

SPECIFICATION AND PROPOSAL FOR SUPPLYING COAL.

United States Mint Building, Denver, Colorado, april 1, 1910

PROPOSAL.

1	Sealed proposals will be received at this office until 2 o'clock p. m., May 27, 1910, fo
2	supplying coal to the United States Wint building
3	at Denver, Colorado as follows:
	1500 tons sun of mine bituminous coal as
5	hereinafter described.
6	

The quantity of coal stated above is based upon the previous annual consumption, and proposals must be made upon the basis of a delivery of 10 per cent more or less than this amount, subject to the actual requirements of the service.

Proposals must be made on this form, and include all expenses incident to the delivery and stowage of the coal, which must be delivered in such quantities, and at such times within the fiscal year ending

June 30, 1911, as may be required.

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Proposals must be accompanied by a deposit (certified check, when practicable, in favor of the Secretary of the Treasury) amounting to 10 per cent of the aggregate amount of the bid submitted, as a guaranty that it is bona fide. Deposits will be returned to unsuccessful bidders immediately after award has been made, but the deposit of the successful bidder will be retained until after the coal shall have been delivered, and final settlement made therefor, as security for the faithful performance of the terms of the contract, with the understanding that the whole or a part thereof may be used to liquidate the value of any deficiencies in quality or delivery that may arise under the terms of the contract.

When the amount of the contract exceeds \$10,000, a bond may be executed in the sum of 25 per cent of the contract amount, and in this case the deposit or certified check submitted with the proposal

will be returned after approval of the bond.

The bids will be opened in the presence of the bidders, their representatives, or such of them as

may attend, at the time and place above specified.

In determining the award of the contract, consideration will be given to the quality of the coal offered by the bidder, as well as the price per ton, and should it appear to be to the best interests of the Government to award the contract for supplying coal at a price higher than that named in lower bid or bids received, the award will be so made.

The right to reject any or all bids and to waive defects is expressly reserved by the Government.

* DESCRIPTION OF COAL DESIRED.

30	Bids are desired on coal described as follows:
31	Good steam coking run of mine bituminous coal
32	equal to the Broadhead or Green Canon mined in
33	Southern Colorado. The coal to be supplied under this
34	contract to be freshly mined thoroughly deaned
35	and reasonably free from dirt and fine coal and
36	excessive dust, and adapted for economic use
37	in the Hawley Down Draft Fernaces in use at
38	
39	Page 5 of this specification must be carefully filled
40	out in every detail.
41	Coals containing more than the following percentages, based upon dry coal, will not be considered:
42	Ash
43	Volatile matter per cent.
44	Sulphur /. oo per cent.
45	† Dust and fine coal as delivered at point of consumption biader five per cent. DELIVERY
	DELIVERY.
46	The coal shall be delivered in such quantities and at such times as the Government may direct.
47	In this connection it may be stated that all the available storage capacity of the coal bunkers will be
48	placed at the disposal of the contractor to facilitate delivery of coal under favorable conditions
49	After verbal or written notice has been given to deliver coal under this contract, a further notice may

After verbal or written notice has been given to deliver coal under this contract, a further notice may be served in writing upon the contractor to make delivery of the coal so ordered within twenty-four hours after receipt of said second notice.

Should the contractor, for any reason, fail to comply with the second request the Government will be at liberty to buy coal in the open market, and to charge against the contractor any excess in price of coal so purchased over the contract price.

^{*} Note.—This information will be given by the Government as may be determined by boiler and furnace equipment, operating conditions, and the local market.

[†] Note.—All coal which will pass through a 1-inch round-hole screen.

SAMPLING.

Samples of the coal delivered will be taken by a representative of the Government.

In all cases where it is practicable, the coal will be sampled at the time it is being delivered to the building. In case of small deliveries, it may be necessary to take these samples from the yards or bins. The sample taken will in no case be less than the total of one hundred (100) pounds, to be selected proportionally from the lumps and fine coal, in order that it will in every respect truly represent the quantity of coal under consideration.

In order to minimize the loss in the original moisture content the gross sample will be pulverized as rapidly as possible until none of the fragments exceed ½ inch in diameter. The fine coal will then be mixed thoroughly and divided into four equal parts. Opposite quarters will be thrown out and the remaining portions thoroughly mixed and again quartered, throwing out opposite quarters as before. This process will be continued as rapidly as possible until the final sample is reduced to such amount that all of the final sample thus obtained will be contained in the shipping can or jar and sealed airtight.

The sample will then be forwarded to the Chief Clerk of the Treasury Department, care of the storekeeper.

If desired by the coal contractor, permission will be given to him, or his representative, to be present and witness the quartering and preparation of the final sample to be forwarded to the Government laboratories.

Immediately on receipt of the sample it will be analyzed and tested by the Government, following the method adopted by the American Chemical Society and using a bomb calorimeter. A copy of the result will be mailed to the contractor upon the completion thereof.

CAUSES FOR REJECTION.

A contract entered into under the terms of this specification shall not be binding if, as the result of a practical service test of reasonable duration, the coal fails to give satisfactory results due to excessive clinkering, or to a prohibitive amount of smoke.

It is understood that the coal delivered during the year will be of the same character as that specified by the contractor. It should, therefore, be supplied, as nearly as possible, from the same mine or group of mines.

Coal containing percentages of volatile matter, sulphur, and dust higher than the limits indicated on page 2, and coal containing a percentage of ash in excess of the maximum limits indicated in the following table will be subject to rejection.

In the case of coal which has been delivered and used for trial, or which has been consumed or remains on the premises at the time of the determination of its quality, payment will be made therefor at a reduced price computed under the terms of this specification.

Occasional deliveries containing ash up to the percentage indicated in the column of "Maximum limits for ash," on page 4, may be accepted. Frequent or continued failure to maintain the standard established by the contractor, however, will be considered sufficient cause for cancellation of the contract.

*PRICE AND PAYMENT.

Upon the completion of an order for any particular month during the fiscal year the custodian may, upon the written request of the contractor, certify a voucher at once on the basis of ninety per cent (90 per cent) of the total amount of the bill based on the contract price and the total tonnage of the monthly order; the ten per cent (10 per cent) being withheld to protect the Government against the delivery of coal of inferior quality, and to offset any deduction which may be ascertained as the result of the analyses and tests of samples representing the average quality of all the deliveries on the order as reported by the proper bureau of the Government. Upon the receipt of said report on the quality of the coal in question, final settlement will be made.

^{*}Note.—The economic value of a fuel is affected by the actual amount of combustible matter it contains, as determined by its heating value shown in British thermal units per pound of fuel, and also by other factors, among which is its ash content. The ash content not only lowers the heating value and decreases the capacity of the furnace, but also materially increases the cost of handling the coal, the labor of firing, and the cost of the removal of ashes, etc.

If the ten per cent (10 per cent) withheld should prove insufficient to satisfy the claim of the Govern-100 ment on account of the delivery of an extremely low-grade fuel, the balance will be deducted from the next 101 102 103

Payment will be made upon the basis of the price named in the proposal for the coal specified therein, corrected for variations in heating value and ash, as shown by analysis, above and below the standard established by the contractor in this proposal.

The corrections in price for variations in British thermal units is a pro rata one, and is determined by the following formula:

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108 109 Delivered B.t.u. × contract price = price to be paid.

For example, if a coal delivered on a contract guaranteeing 14,000 B. t. u. "as delivered" at a price 110 of \$3 per ton shows by calorific test 14,300 B. t. u. "as delivered," the price to be paid is, by substitution 111 in the formula, $\frac{14,300 \times \$3}{14,000} = \3.0642 . 112

The price will also be further corrected for the percentages of ash. For all coal which by analysis 113 contains less ash than that established in this proposal a premium of 2 cents per ton for each whole per 114 cent less ash will be paid. An increase in the ash content of two (2) per cent over the standard estab-115 lished by contractor will be tolerated without exacting a penalty for the excess of ash. When such 116 excess exceeds two (2) per cent above the standard established, deductions will be made from price paid 117 per ton in accordance with following table: 118

	No			Cents p	per ton to be	deducted.		36 .	
Ash as established in proposal.	deduc- tion for limits	2	4	7	12	18	25	35	Maxi- mum limits for ash.
	below.			Percen	tages of ash in	dry coal.			asii.
Per cent.									
5	7	7-8	8-9	9-10	10-11	11-12	12-13	13-14	15
6	8	8-9	9-10	10-11	11-12	12-13	13-14	14–15	15
0	9	9-10	10-11	11-12	12-13	13-14	14-15	15–16	14
8		10-11	11–12	12-13	13-14	14-15	15-16	16–17	14
9	11	11-12	12-13	13-14	14–15	15–16	16-17	17-18	15
10	12	12-13	13-14	14-15	15–16	16–17	17-18		16
12	13	13–14	14-15	15-16	16-17	17–18	18-19		16
12	14	14–15	15–16	16-17	17–18	18–19	19–20		17
13	15	15-16	16-17	17–18	18–19	19–20	20-21		18
14	16	16–17	17–18	18-19	19-20	20-21	21-22		19
15	17	17–18	18-19	19–20	20-21	21–22 .			19
16 17	18	18–19	19-20	20-21	21-22	22–23 .			20
17	19	19-20	20-21	21-22	22-23				21
18	20	20-21	21-22	22-23					22

requested below.
Denvey Colorado
The undersigned hereby agree to furnish to the U.S. Mint, 1910
building at Denver, Colorado, the coal described, in tons of 2,240 pounds each and in quantity, 10 per cent more or less than that stated on page 1, as may be required during the fiscal year ending June 30, 1911, in strict accordance with this specification; the coal to be delivered in such quantities and at such times as the Government may direct.
Price per ton (2,240 pounds) Bur dollars and thirty five cents & 4/35
Commercial name of the coal Cinnacle
Name of the mine or mines Pinnacle
Location of the mine or mines Route County, Colorado
Location of the mine or mines Route County, Colorado Name or other designation of the coal bed or vein Mannoth
Size (indicate information which will apply)—
Unsized Run of mino Run of Min
Screened, throughinch and overinch $\left\{ egin{array}{c} \operatorname{Round} \\ \operatorname{Square} \\ \operatorname{Bar} \ \operatorname{screen}. \end{array} \right\}$
Data to establish a basis for payment:
British thermal units in coal as delivered
Ash in dry coal (Method of American Chemical Society) five per cent.
It is important that the standards furnished with bids do not establish a higher value than can be actually maintained under the erms of the contract. In this connection it should be recognized that the small "mine samples" taken from the mine usually indicate rom the coal of the "mine sample." It is evident, therefore, that it will be to the best interests of the contractor to furnish a corrections from the contract price, and may cause a cancellation of the contract, while deliveries of a coal of higher grade than quoted will be aid for at an increased price per ton.
Signature: William & Russell, Address: 1523 Weston Street
Address: 1522 Welton Street
ame of corporation,
ame of president,
lame of secretary,
Inder what law (State) corporation is organized:

PROPOSAL FOR COAL

FOR THE

Tr

U.S.

Building

Suited States mint Berg., Denver, Colorado.

TREASURY DEPARTMENT, CHIEF CLERK AND SUPERINTENDENT. Form No. 105.—Ed. Apr. 19-09-500.

SPECIFICATION

Bituminoux Coal, Fiscal year, 1910.

PROPOSAL FOR COAL

TO BE SUPPLIED TO

UNITED STATES PUBLIC BUILDINGS

UNDER CONTROL OF THE

TREASURY DEPARTMENT.

SPECIFICATION AND PROPOSAL FOR SUPPLYING COAL.

United States Mint Building. Denver Colorado, april 1, 1909

PROPOSAL.

1	Sealed proposals will be received at this office until 2 o'clock p. m., June 8, 1909, for
2	supplying coal to the United States Mint building
3	at Derver, Colarado as follows:
4	7500 tons bituminaus coal as hereinafter
5	described.
6	

The quantity of coal stated above is based upon the previous annual consumption, and proposals must be made upon the basis of a delivery of 10 per cent more or less than this amount, subject to the actual requirements of the service.

 Proposals must be made on this form, and include all expenses incident to the delivery and stowage of the coal, which must be delivered in such quantities, and at such times within the fiscal year ending June 30, 1910, as may be required.

Proposals must be accompanied by a deposit (certified check, when practicable, in favor of the Secretary of the Treasury) amounting to 10 per cent of the aggregate amount of the bid submitted, as a guaranty that it is bona fide. Deposits will be returned to unsuccessful bidders immediately after award has been made, but the deposit of the successful bidder will be retained until after the coal shall have been delivered, and final settlement made therefor, as security for the faithful performance of the terms of the contract, with the understanding that the whole or a part thereof may be used to liquidate the value of any deficiencies in quality or delivery that may arise under the terms of the contract.

When the amount of the contract exceeds \$10,000, a bond may be executed in the sum of 25 per cent of the contract amount, and in this case the deposit or certified check submitted with the proposal will be returned after approval of the bond.

The bids will be opened in the presence of the bidders, their representatives, or such of them as may attend, at the time and place above specified.

Biesers will be permitted to submit a proposal bond instead of certified check with bies.

In determining the award of the contract, consideration will be given to the quality of the coal offered by the bidder, as well as the price per ton, and should it appear to be to the best interests of the Government to award the contract for supplying coal at a price higher than that named in lower bid or bids received, the award will be so made.

The right to reject any or all bids and to waive defects is expressly reserved by the Government.

* DESCRIPTION OF COAL DESIRED.

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31	Bids are desired on coal described as follows:
32	Good steam, coking, run of mine, bituminan
33	coal, freshly mined, thoroughly cleaned, free from
34	fine coal, dirt and excessive dust, and equal to
35	the best quality of Broadhead run of mine coal,
36	which shall be adapted for economic use in
37	Stawley Down Draft Junaces, and which the
	contain not less than 12,300 British thermal
	units in the coal as received or delivered
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42	Coals containing more than the following percentages, based upon dry coal, will not be considered:
43	Ash /7 per cent.
44	Volatile matter 38 per cent.
45	Sulphur /. 5 per cent.
46	† Dust and fine coal as delivered at point of consumption per cent.
	DELIVERY.
47 48 49 50 51 52	The coal shall be delivered in such quantities and at such times as the Government may direct. In this connection, it may be stated that all the available storage capacity of the coal bunkers will be placed at the disposal of the contractor to facilitate delivery of coal under favorable conditions. After verbal or written notice has been given to deliver coal under this contract, a further notice may be served in writing upon the contractor to make delivery of the coal so ordered within twenty-four hours after receipt of said second notice.

Ridders are requested to submit representative samples of the skind of soal offered.

^{*}Note.—This information will be given by the Government as may be determined by boiler and furnace equipment, operating conditions, and the local market.

†Note.—All coal which will pass through a ½-inch round-hole screen.

Should the contractor, for any reason, fail to comply with the second request the Government will 53 be at liberty to buy coal in the open market, and to charge against the contractor any excess in price of 54 coal so purchased over the contract price. 55

SAMPLING.

Samples of the coal delivered will be taken by a representative of the Government.

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In all cases where it is practicable, the coal will be sampled at the time it is being delivered to the building. In case of small deliveries, it may be necessary to take these samples from the yards or bins. The sample taken will in no case be less than the total of one hundred (100) pounds, to be selected proportionally from the lumps and fine coal, in order that it will in every respect truly represent the quantity of coal under consideration.

In order to minimize the loss in the original moisture content the gross sample will be pulverized as rapidly as possible until none of the fragments exceed ½ inch in diameter. The fine coal will then be mixed thoroughly and divided into four equal parts. Opposite quarters will be thrown out and the remaining portions thoroughly mixed and again quartered, throwing out opposite quarters as before. This process will be continued as rapidly as possible until the final sample is reduced to such amount that all of the final sample thus obtained will be contained in the shipping can or jar and sealed airtight.

The sample will then be forwarded to the Chief Clerk of the Treasury Department, care of the storekeeper.

If desired by the coal contractor, permission will be given to him, or his representative, to be present and witness the quartering and preparation of the final sample to be forwarded to the Government laboratories.

73 Immediately on receipt of the sample it will be analyzed and tested by the Government, following 74 the method adopted by the American Chemical Society and using a bomb calorimeter. A copy of the 75 result will be mailed to the contractor upon the completion thereof. 76

CAUSES FOR REJECTION.

A contract entered into under the terms of this specification shall not be binding if, as the result 77 of a practical service test of reasonable duration, the coal fails to give satisfactory results due to excessive 78 79 clinkering, or to a prohibitive amount of smoke.

It is understood that the coal delivered during the year will be of the same character as that specified 80 by the contractor. It should, therefore, be supplied, as nearly as possible, from the same mine or group 82 of mines.

Coal containing percentages of volatile matter, sulphur, and dust higher than the limits indicated on page 2, and coal containing a percentage of ash in excess of the maximum limits indicated in the following table will be subject to rejection.

In the case of coal which has been delivered and used for trial, or which has been consumed or remains on the premises at the time of the determination of its quality, payment will be made therefor at a reduced price computed under the terms of this specification.

Occasional deliveries containing ash up to the percentage indicated in the column of "Maximum 89 limits for ash," on page 4, may be accepted. Frequent or continued failure to maintain the standard 90 established by the contractor, however, will be considered sufficient cause for cancellation of the contract.

* PRICE AND PAYMENT.

* 99

Payment will be made on the basis of the price named in the proposal for the coal specified therein, corrected for variations in heating value and ash, as shown by analysis, above and below the standard established by contractor in this proposal. For example, if the coal contains two (2) per cent, more or less, British thermal units than the established standard, the price will be increased or decreased two (2) per cent accordingly.

The price will also be further corrected for the percentages of ash. For all coal which by analysis contains less ash than that established in this proposal a premium of 1 cent per ton for each whole per cent less ash will be paid. An increase in the ash content of two (2) per cent over the standard established by contractor will be tolerated without exacting a penalty for the excess of ash. When such excess exceeds two (2) per cent above the standard established, deductions will be made from price paid per ton in accordance with following table:

		Cents per ton to be deducted.							Wani
Ash as established in proposal.	No deduc- tion for limits	2	4	7	12	18	25	35	Maxi- mum limits for ash.
	below.		Percentages of ash in dry coal.						
Per cent.	h	7-8	8-9	9–10	10–11	11-12	12–13	13–14	12
5	7 8	8-9	9–10	10-11	11-12	12-13	13-14	14-15	13
6	9	9-10	10-11	11-12	12–13	13-14	14-15	15–16	14
7	10	10-11	11-12	12-13	13-14	14–15	15–16	16-17	14
8	11	11-12	12-13	13-14	14–15	15–16	16-17	17–18	15
10	12	12-13	13-14	14-15	15-16	16–17	17-18		. 16
11	13	13–14	14-15	15-16	16-17	17–18	18-19		. 16
12	14	14–15	15–16	16-17	17–18	18-19	19-20		. 17
13		15-16	16-17	17-18	18–19	19–20	20-21		. 18
14		16-17	17–18	18-19	19-20	20-21	21-22		. 19
15		17-18	18–19	19–20	20-21	21-22			. 19
16		18-19	19-20	20-21	21-22	22-23			20
17		19-20	20-21	21-22	22-23				. 21
18	_ 20	20-21	21-22	22-23					. 22

^{*}Note.—The economic value of a fuel is affected by the actual amount of combustible matter it contains, as determined by its heating value shown in British thermal units per pound of fuel, and also by other factors, among which is its ash content. The ash content not only lowers the heating value and decreases the capacity of the furnace, but also materially increases the cost of handling the coal, the labor of firing, and the cost of the removal of ashes, etc.

Proposals to receive consideration must be submitted upon this form and contain all of the information requested.
June 5 , 1909
The undersigned hereby agree to furnish to the U.S. Mint
building at Denver, Colorado, the coal described, in tons of 2,240 pounds each and in quantity, 10 per cent more or less than that stated on page 1, as may be required during the fiscal year ending June 30, 1960, in strict accordance with this specification; the coal to be delivered in such quantities and at such times as the Government may direct.
Price per ton (2,240 pounds)
Commercial name of the coal Green Conon
Commercial name of the coal Green Canon Name of the mine or mines Green Canon
Location of the mine or mines Las animas County, Colorado
Name or other designation of the coal bed or vein
Size (indicate information which will apply)—
Unsized Lump Run of mine
Screened, through inch and over inch Square Square Bar screen.
Data to establish a basis for payment:
British thermal units in coal as delivered 13.940
Ash in dry coal (Method of American Chemical Society) 5.73 per cent.
It is important that the above information does not establish a higher standard than can be actually maintained under the terms of the contract; and in this connection it should be noted that the small samples taken from the mine are invariably of higher quality than the coal actually delivered therefrom. It is evident, therefore, that it will be to the best interests of the contractor to furnish a correct description with average values of the coal offered, as a failure to maintain the standard established by contractor will result in deductions from the contract price, and may cause a cancellation of the contract, while deliveries of a coal of higher grade than quoted will be paid for at an increased price.
Signature: William & Russell
Signature: William & Russell Address: 1523 Weston Street Name of corporation, Denver, Edorade
Name of corporation, Denver, Edorads
Name of president,
Name of secretary
Under what law (State) corporation is organized:

PROPOSAL FOR COAL

Treasury Contract for Coin Bags for fiscal year 1912.

(Place)	54 Franklin St., New York City	
(D	ite) June 19, 1911	

The undersigned hereby agree to furnish coin bags of the qualities and makes below described, in such quantities as may be ordered by the Secretary of the Treasury, at the prices stated:

J.E.			RATE PER BAG DELIV- ERED-		
No. of Sample.	DESCRIPTION OF BAG.	FOR WHAT AMOUNT TO BE USED.	At points east of the Rocky Mountains.	At points west of the Rocky Mountains.	
- 2					
1	Bag to be 20½ inches long, 12 inches wide, to be of duck made from middling cotton, weighing not less than 8 ounces to the yard of 29 inches width, counting not less than 50 double threads to the inch in the warp and not less than 32 double threads to the inch in the filling, to be free from starch or sizing of any kind, and sewed with double row of stitching (lock-stitch) with No. 12 best four cord unbleached machine cotton thread, well stayed to prevent raveling.	\$1,000 silver	•0839	.0839	
2	Bag to be 14 inches long, $6\frac{1}{2}$ inches wide, and to be of same material and make as sample No. 1.	\$5,000 gold	•0349	.0349	
3	Bag to be 16 inches long, $9\frac{1}{2}$ inches wide, and to be of same material and make as sample No. 1.	\$500 silver	•0539	•0539	
4	Bag to be 16 inches long, $9\frac{1}{2}$ inches wide, and to be made of strong unbleached drill, sewed with double row of stitching (lock-stitch) and thread as provided for bag No. 1, well stayed to prevent raveling.	\$500 silver	.0347	.0347	
5	Bag to be 14½ inches long, 6½ inches wide, to be made of strong, heavy, unbleached sheeting, and to be sewed with single row of stitching (lock-stitch) and thread as provided for bag No. 1, well stayed to prevent raveling.	\$200 silver	•0169	•0169	
6	Bag to be 9½ inches long, 6 inches wide, and to be of same material and make as sample No. 5.	\$100 silver	.0114	.0114	
7	Bug to be 83 inches long, 33 inches wide, and to be of same material and make as sample No. 5.	\$50 silver	.00749	•00749	
* 8	Bag to be 17 inches long, 11½ inches wide, and to be of same material and make as sample No. 4.	\$200 nickel	•0439	•0439	
9	Bag to be $8\frac{1}{2}$ inches long, $2\frac{1}{2}$ inches wide, and to be of same material and make as sample No. 5.	\$10 dimes, or \$5 nickel.	•0049	•0049	

(Bidders should state Name and Address.)

J. ROSS COLLINS	

INSTRUCTIONS TO BIDDERS—COIN BAGS.

No bags are kept in the Stock of the Department, but they are ordered, from time to time, in quantities as required, upon requisition of public officers, and must be promptly delivered to any part of the United States, in the office for which they are ordered, free of expense to the Government for transportation or cartage. Bags delivered and found to be inferior to samples submitted will be returned to contractor at the expense of the latter for transportation.

As some of the bags will be sent to public officers on the Pacific coast two rates will be given—one for delivery at points east, and one at points west, of the Rocky Mountains.

The Department is unable to state the number of bags which will be required. During the fiscal year ended June 30, 19 over hundred thousand were ordered in sizes as shown inside.

Envelopes containing proposals should be marked "Proposals for Coin Bags," and addressed to the Secretary of the Treasury, accompanied by a sample bag of each size.

The bids will be considered and accepted or rejected item by item, and this proposal, so far as accepted by the Secretary of the Treasury, shall constitute the contract between the Government and the bidder, and no further contract will be executed.

Proposals will be received until June at 2 o'clock p. m.

The right is reserved to reject any or all bids, and to waive defects.

A certified check for \$400 will be required from the successful bidder as a guaranty of faithful performance of contract.

NUMBER OF COIN BAGS ORDERED DURING FISCAL YEAR

Size	No. 1	
16	ingue ence for detroined at points ease, and one as paints une	
Size	No. 2	
Size	No. 3	
Size	No. 4	
	AND CONTRACTOR OF THE OWNER OWNER OF THE OWNER OWNE	
Size	No. 5	
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Size	No. 6	
Size	No. 7	A ROMORO LAS
	. /	
Size .	No. 8.	
Size .	No. 9	



TREASURY DEPARTMENT

WASHINGTON

July 11, 1911

Superintendent, U. S. Mint,

Denver, Colo.

Sir:

I am sending you herewith a copy of the contract with J. Ross Collins for coin bags for the fiscal year 1912.

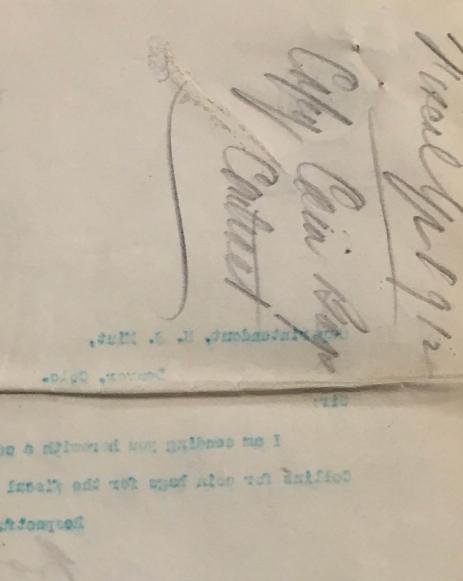
Respectfully,

Director of the Mint

S-

oblowie

(Enclosure)



I am conding you herewith a gap of the continue with I. "eas Collins for coin begs for the gisent year 1912.

Respectively

Director of the Hint

July 11, 1911 .

(games fond)



IN REPLYING QUOTE INITIALS

TREASURY DEPARTMENT

WASHINGTON

Teres of

Oct. 18, 1911.

Superintendent, U.S.Mint, Denver, Colo.

Sir:

I am enclosing herewith the report of the Bureau of Mines giving its analysis of the 72.026 tons of coal delivered at your institution by the Northern Coal & Coke Co. from September 5th to 28th inclusive, and you are instructed to prepare a voucher in favor of the
above company in the sum of \$299.66, as follows:

72.026 tons Bituminous coal Contract price per ton, \$4.09.

Heating value in B.t.u. per 1b. as received:

Contract standard, 12,200 Actual, 12,410

Price per ton corrected for variation in B.t.u.

12,410 x \$4.09

12,200 = \$4.1604

Ash: Contract standard, 4.9 to 6.9% Actual, 4.8%
Deduction on account of ash, None.

72.026 tons at \$4.1604

\$299.66

I am also enclosing copy of the report of analysis to be

forwarded to the contractor.

Respectfully,

Acting Director of the Mint

(Enclosure)



TREASURY DEPARTMENT

WASHINGTON

Dec. 30, 1911.

Superintendent, U. B. Mint,

Denver. Colo.

Sir:

I am enclosing herewith the report of the Bureau of Mines giving its analysis of the 78.125 tons of coal delivered at your institution by the Northern Coal & Coke Co. from November 4th to 21st, inclusive, and you are instructed to prepare a voucher in favor of the above company in the sum of \$320.05, as follows:

78.125 tons Bituminous Coal Contract price per ton, 4.09.

Heating value in B.t.u. per 1b. as received:

Contract standard, 12,200 12,220 Actual.

Price per ton corrected for

variation in B.t.u.

12,220 x \$4.09 12,200

\$4.0967

No deduction on account of ash.

78.125 tons at \$4.0967

Less payment a account Respectfully,

320.05

Director of the Mint

S-

I am also enclosing copy of the report of analysis to be P.S. forwarded to the contractor.



TREASURY DEPARTMENT

WASHINGTON Nov. 27, 1911.

Superintendent, U. S. Mint.

Denver, Colo.

Sir:

I am enclosing herewith the report of the Bureau of Mines giving its analysis of the 36.904 tons of coal delivered at your institution by the Northern Coal & Coke Co. from October 12th to 14th inclusive, and you are instructed to prepare a voucher in favor of the above company in the sum of \$149.08, as follows:

36.904 tons Bituminous Coal Contract price per ton. \$4.09.

Heating value in B.t.u. per 1b. as received:

> Contract standard, 12,200 Actual. 12.050

Price per ton corrected for

variation in P.t.u

12.050 x \$4.09

\$4.0397

No deduction on account of ash.

36.904 tons @ \$4.0397

\$149.08

Less payment on accountly.

Director of the Mint

S-

P.S.

I am also enclosing copy of the report of analysis to be forwar ed to the contractor.



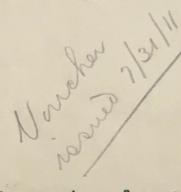


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Inclosure 1287

TREASURY DEPARTMENT

WASHINGTON July 26, 1911.



SUPERVISING ARCHITECT
IN REPLYING QUOTE
UPPER INITIAL, RIGHT-HAND CORNER

OFFICE OF

The Director of the Mint, Treasury Department.

Sir:

There are inclosed herewith two copies of a report based upon analyses made by the Bureau of Mines, covering delivery of coal to the Mint Building, Denver, Colo., from which a settlement of the account has been arrived at, as shown below:

Contractor for fiscal year 1911, William E. Russell. Period of delivery, June 1 - 30, 1911. Kind of coal, Bituminous.

(Datawhich should appear verbatim in the voucher)

Number of tons, 46,290
Contract price per ton, \$4.35
Heating value in B.t.u. per 1b. as received;
Contract standard, 12,300
Actual, 12,055
Price per ton corrected) 12,055 x \$4.35 = \$4.2634

Ash:

Contract standard, 5%
Actual, 6.55%
Premium Deduction on account of, none.

Price per ton corrected for variations in both ash and B.t.u. \$4.2634

46.290 tons at \$4.2634......

advances

One copy of the report of the Bureau of Mines should be attached to the voucher when forwarded to the Department, and the other, together with the inclosed copy of this communication, should be transmitted to the contractor with the request that a voucher be rendered in compliance therewith.

Respectfully,

Executive Officer.

..\$197.35

THIN . O. O. MINT TREF pire ting

west and July 26,1911.

There are inclosed herewith two copies of a report based upon analyses made by the Bureau of Mines, covering delivery of coal to the Mint Building, Denver, Colo., from which a settlement of the account has been arrived at, as shown below:

> Contractor for fiscal year 1911, William E. Russell. Period of delivery, June 1 - 30, 1911. Kind of coal, Bituminous.

(Datawhich should appear verbatim in the voucher)

Number of tone, 46,290 dontract price per ton, 84.35 per lb. os received: Heating value in H.t.u. 12,300 .brabasta foorineb Actual, 12,055 Price per ton corrected) 12,055 x \$4.35 = \$4.3634

: deA

Sir:

Contract standard, Premium Deduction on account of, none. Price per ton corrected for variations in both esh and B.t.u. 46.290 tons at \$4.2634.....

one copy of the report of the Bureau of Mines should be attached to the voucher when forwarded to the Department, and the other, together with the inclosed copy of this communication, should temperative contractor with the request that a voucher be rendered in compliance therewith.

Respectfully.

\$4.2634

OFFICE OF DIRECTOR OF THE MINT IN REPLYING QUOTE INITIALS

TREASURY DEPARTMENT

WASHINGTON

August 17, 1911.

Superintendent, U. S. Mint,

Denver, Colo.

Sir:

Norder 8/21/1 I am enclosing herewith the report of the Bureau of Mines giving its analysis of the 26.9107 tons of coal delivered at your institution by the Northern Coal & Coke Co. from July 10 to July 12, inclusive, and you are instructed to prepare a voucher in favor of the

26.9107 tons Bituminous coal Contract price per ton, \$4.09.

above company in the sum of \$110.47, as follows:

Meating value in B.t.u. per 1b. as received:

Contract standard, 12,200 12,245 Actual,

Price per ton corrected for

variation in B.t.u.

12,245 x \$4.09 = \$4.1051

Ash: Contract standard, 4.9 to 6.9% Actual, Deduction on account of ash, None.

26.9107 tons at \$4.1051

\$110.47

here payment advanced I am also enclosing copy of the report of analysis to be

99.06

forwarded to the contractor.

Respectfully,



OFFICE OF SUPERVISING ARCHITECT IN REPLYING QUOTE UPPER INITIAL, RIGHT-HAND CORNER

TREASURY DEPARTMENT

WASHINGTON July 10,1911.

Custodian
U. S. Mint,
Denver, Colorado.

Sir:

Referring to your letter of June 29,1911, submitting a record of the final delivery of coal to the Mint Building, Denver, Colorado, for the fiscal year 1911, you are informed that in future the work of computing prices, etc., from the analyses will be taken over by the office of the Director of the Mint, Treasury Department, and all cards and other correspondence regarding coal deliveries should be addressed to that office.

Respectfully,

Supervising Architect.

Inclosure 1566

TREASURY DEPARTMENT



WASHINGTON May 18, 1911.

OFFICE OF SUPERVISING ARCHITECT IN REPLYING QUOTE UPPER INITIAL, RIGHT-HAND CORNER

The Director of the Mint, Treasury Department.

Sir:

There are inclosed herewith two copies of a report based upon analyses made by the Bureau of Mines, covering delivery of coal to the Mint Building, Denver, Colo., from which a settlement of the account has been arrived at, as shown below:

Contractor for fiscal year 1911, William E. Russell. Period of delivery, April 1 - 30, 1911. Kind of coal, Bituminous.

(Data which should appear verbatim in the voucher)

Number of tons, 97.417 Contract price per ton, \$4.35 Heating value in B.t.u. per 1b. as received.

Contract standard, 12,300 Actual

Price per ton corrected) for variations in B.t.u)

Ash:

Contract standard, 5 to 7% Actual. 5.60%

Premium deduction on account of - none.

Price per ton corrected for

variations in both ash and B.t.u.

97.417 tons at \$4.3200.....

Less payment on account One copy of the report of the Bureau of Mines should be attached to the voucher when forwarded to the Department, and the other, together with the inclosed copy of this communication,

should be transmitted to the contractor with the request that a voucher be rendered in compliance therewith.

Respectfully.

387.39

May 18, 1911.

for his information and Bureau of the Mi Director of Director of E

DEBUSE, COLO, MINT

beezed trooper to seiges out hit wered beezed trooper to seiges out hit were super to the wint. upon analyses made by the Dureau of Mines, covering delivery of There are coal to the Mint Building, Denver, Colo., from which a settlement of the account has been arrived at, as shown below:

Contractor for fiscal year 1911, William E. Russell. Period of delivery, April 1 - 50,1911. Kind of coal, Bituminous.

(Data which should appear verbatim in the voucher)

Number of tons, 97.417 Contract price per ton, \$4.35 Heating value in B.t.u. per 1b. as received.

Contract standard, 12,300

Actual Price per ton corrected) (s. J. 8 ni shoijsirsv rol

: de A

Contract standard, 5 to 7% Actual, 5.60

Premium deduction on account of - none.

Price per ton corrected for variations in both ash and B.t.u. \$4.3200 97.417 tons at \$4.5200.....

one copy of the report of the Bureau of Mines should be attached to the voucher when forwarded to the Department, and the other, together with the inclosed copy of this communication, should be transmitted to the contractor with the request that a voucher be rendered in compliance therewith.



Inclosure 8284.

TREASURY DEPARTMENT

WASHINGTON March 7, 1911.

SUPERVISING ARCHITECT IN REPLYING QUOTE UPPER INITIAL, RIGHT-HAND CORNER

> The Director of the Mint, Treasury Department.

Turker 18/11 Sir:

There are inclosed herewith two copies of a report based upon analyses made by the Bureau of Mines, covering delivery of coal to the Mint Building, Denver, Colo., from which a settlement of the account has been arrived at, as shown below:

Contractor for fiscal year 1911, William E. Russell. Period of delivery, January 1 - 31, 1911. Kind of coal, Bituminous.

(Data which should appear verbatim in the voucher).

Number of tons, 155.627 Contract price per ton, \$4.35
Heating value in B.t.u. per 1b. as received:
Contract standard, 12,300 Actual, 12,163 Price per ton corrected) 12,163 x \$4.35 = \$4.2045 for variation in B.t.u.)

Contract standard, 5 to 7 % Actual, 5.49 % Premium Deduction on account of, none. Price per ton corrected for 43015 variations in both ash and B.t.u., \$4.2945 669. 43 155.627 tons @ \$4.2945,\$668.34 4.3015 ----

One copy of the report of the Bureau of Mines should be attached to the voucher when forwarded to the Department, and the other, together with the inclosed copy of this communication, should be transmitted to the contractor with the request that a voucher be rendered in compliance therewith.

Respectfully,

Supervising Architect.

Sh Bulo

Preasury Department,
Bureau of the Mint,
March 8, 1911.
Respectfully referred to the
Superintendent, U. S. Mint, Denver
Colorado, for proper action.

Director of the Mint.

March 7, 1911.

Freesury of the present two copies of a report based upon which were made by the sureau of times, covering delivery of coal to the lint Building, Denver, Colo., from which a settlement of the account has been arrived at, as shown below:

Contractor for fiscal year 1911, William E. Russell. Feriod of delivery, January 1 - 31, 1911. Mind of coal, Miturinous.

(Data which should appear verbatim in the voucher).

Number of tone, 155.627
Contract price per ton, \$4.35
Feating value in B.t.v. per 1b. as received:
Contract standard, 12,300
Actual, 12,163
Price per ton corrected) 12,163 x \$4.35 = \$4.25
For variation in B.t.v.) 12,300

One copy of the report of the Bureau of Mines should be attached to the vougher when forwarded to the Department, and the other, together with the inclosed copy of this communication, should be transmitted to the contractor with the request that a vougher be rendered in compliance therewith.

Reopeotrully,

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Inclosure

TREASURY DEPARTMENT

WASHINGTON March 30, 1911.

OFFICE OF
SUPERVISING ARCHITECT
IN REPLYING QUOTE
UPPER INITIAL, RIGHT-HAND CORNER

The Director of the Mint, Treasury Department. Ting and XMI.

Sir:

There are inclosed herewith two copies of a report based upon analyses made by the Bureau of Mines, covering delivery of coal to the Mint Building, Denver, Colo., from which a settlement of the account has been arrived at, as shown below:

Contractor for fiscal year 1911, William E. Russell. Period of delivery, February 1 - 28, 1911. Kind of coal, Bituminous.

(Data which should appear verbatim in the voucher).

Number of tons, 130.243
Contract price per ton, \$4.35
Heating value in B.t.u. per lb. as received:
Contract standard, 12,300
Actual, 12,221
Price per ton corrected) 12,221 x \$4.35 = \$4.3221
for variation in B.t.u.) 12,300

Ash:

Contract standard, 5 to 7 %
Actual, 5.32 %
Premium Deduction account of, None.
Price per ton corrected for
variations in both ash and B.t.u., \$4.3221

130.243 tons @ \$4.3221,\$562.92

One copy of the report of the Bureau of Mines should be attached to the voucher when forwarded to the Department, and the other, together with the inclosed copy of this communication, should be transmitted to the contractor with the request that a voucher be rendered in compliance therewith.

Respectfully,

Supervising Architect.

gans-



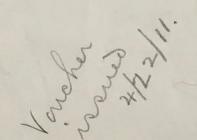


OFFICE OF SUPERVISING ARCHITECT IN REPLYING QUOTE UPPER INITIAL, RIGHT-HAND CORNER

Inclosure 1449

TREASURY DEPARTMENT

WASHINGTON April 15, 1911.



The Director of the Mint, Treasury Department.

Sir:

There are inclosed herewith two copies of a report based upon analyses made by the Bureau of Mines, covering delivery of coal to the Mint Building, Denver, Colo., from which a settlement of the account has been arrived at, as shown below:

Contractor for fiscal year 1911, William E. Russell. Period of delivery, March 1 to 31,1911. Kind of coal, Bituminous.

(Data which should appear verbatim in the voucher).

Number of tons, 168.364 Contract price per ton, \$4.35 Heating value in B.t.u. per 1b. as received: Contract standard, 12,300 Actual. 12,184 Price per ton corrected) $12,184 \times $4.35 = 4.3090 for variation in B.t.u.

Ash:

Contract standard, 5 to 7% 5.67 % Premium or deduction on account of, None. Price per ton corrected for variations in both ash and B.t.u., \$4.3090 168.364 tons @ \$4.3090 \$725.48

Less payment on account One copy of the report of the Bureau of Mines should 66.34 be attached to the voucher when forwarded to the Department, and the other, together with the inclosed copy of this communication, should be transmitted to the contractor with the request that a voucher be rendered in compliance therewith.

Respectfully.

Supervising Architect.

TREASURY DEPARTMENT

MARRINGTON April 15, 1911.

Bureau of the Mint

April 17, 1911

Respectfully referred to the sintendent, U. S. Mint, Denver, Colhis information and action.

Acting Director of the Mint, Denver, Colhis information and action.

There are inchosed herewith two contes at a report based apon the lyses made by the Fureau of Mines, covering delivery of coalf to the Mint Building, Denver, Colo., from which a settlement of the account has been arrived at, as shown below:

Contractor for fiscol year 1911, William H. Russell. Period of delivery, March 1 to 31,1911.
Kind of coal, Bituminous.

(Bata which should appear verbatim in the voucher).

Number of tons, 168.364
Contract price per ton, \$4.35
Heating value in B.t.u. per 1b. as received:
Contract standard, 12,300
Actual, 12,184
Price per ton corrected) 12,184 x \$4.35 = \$4.3090
for variation in B.t.u. 12,300

One copy of the report of the Eureau of Mines should be attached to the voucher when forwarded to the Department, and the other, together with the inclosed copy of this communication, should be transmitted to the contractor with the request that a voucher be rendered in compliance therewith.

Respectfully,

TREASURY DEPARTMENT

WASHINGTON

February 5, 1912.

Superintendent, U. S. Mint, Denver, Colo.

Sir:

I am enclosing herewith the report of the Bureau of Mines giving its analysis of the 126.232 tons of coal delivered at your institution by the Northern Coal & Coke Co. from December 2nd to 26th inclusive, and you are instructed to prepare a voucher in favor of the above company in the sum of \$497.29, as follows:

126.232 tons Bituminous Coal Contract price per ton, \$4.09.

Heating value in B. t.u. per 1b. as received:

Contract standard, 12,200 Actual, 11,811

Price per ton corrected for variation in B.t.u.:

11.811 x \$4.09 12.200

\$3.9595

Ash: Contract Standard, 4.9% to 6.9% Actual, 7.05%

Deducting on account of excess ash, 2¢

Price per ton corrected for excess of ash, \$3.9595 - 2¢ = \$3.9395

126.232 tons at \$3.9395

I am also enclosing copy of the report of analysis to be

forwarded to the contractor.

Respectfully,

Director of the Mint

\$497.29



TREASURY DEPARTMENT

WASHINGTON

March 5. 1912.

Superintendent, U. S. Mint. Denver. Colo.

Sir:

I am enclosing herewith the report of the Bureau of Mines giving its analysis of the 92.843 tons of coal delivered at your institution by the Northern Coal & Coke Co. from January 4th to 24th inclusive, and you are instructed to prepare a voucher in favor of the above company in the sum of \$377.86, as follows:

92.843 tons Bituminous Coal Contract price per ton, \$4.09.

Heating value in B.t.u. per 1b. as received:

> Contract Standard, 12,200 Actual. 12.140

Price per ton corrected for variation in B.t.u.:

12.140 x \$4.09

\$4.06988

Contract Standard, 4.9% to 6.9% Ash: Actual. No deduction on account of ash.

92.843 tons at \$4.06988

Less payment on account 1 and also enclosing copy of the report of analysis to be \$ 36.11

Respectfully.

forwarded to the contractor.

Director of the Mint

TREASURY DEPARTMENT

WASHINGTON

April 1, 1912.

Superintendent, U. S. Mint, Denver. Colo.

Sir:

I am enclosing herewith the report of the Bureau of Mines giv ing its analysis of the 75.598 tons of coal delivered at your institution by the Northern Coal & Coke Co. from February 7th to 29th inclusive, and you are instructed to prepare a voucher in favor of the above company in the sum of 308.18, as follows:

75.598 tons Bituminous Coal Contract price per ton, 4.09.

Heating value in B.t.u. per 1b. as received:

> Contract standard, 12,200 Actual. 12,160

Price per ton corrected for variation in B.t.u.:

12,160 x \$4.09

Ash: Contract standard, 4.9% to 6.9% Actual. 6.6%

No deduction on account of ash.

75.598 tons at \$4.0765 \$308.18 der payment on account -278,28 I am also enclosing copy of the report of analysis to be

forwarded to the contractor.

Respectfully,

1 show Halis

TREASURY DEPARTMENT

WASHINGTON

July 13, 1912.

Superintendent, U. S. Mint, Denver, Colo.

Sir:

I am enclosing herewith the report of the Bureau of Hines giving its analysis of the 41.03 tons of coal delivered at your institution by the Northern Coal & Come Co. from June 14th to 22nd, inclusive, and you are instructed to prepare a voucher in favor of the above company in the sum of \$158.87, as follows:

41.03 tons Bituminous Coal Contract price per ton, \$4.09.

Moating value in B.t.u. per 1b. as received:

> Contract standard, 12,200 Actual,

Price per ton corrected for variation in B.t.u .:

11,760 x 34.09

12,200

Ash: Contract standard, 4.0% to 6.9% Actual,

Deduction on arcount of excess ash- 76

Corrected price per ton, \$3.872

41.03 tons at 33.872 =

\$158.87.

I am enclosing copy of the report of analysis to be forwarded to the contractor.

Respectfully.

(Encl.)

TREASURY DEPARTMENT

WASHINGTON

July 13, 1912.

Superintendent, U. S. Mint, Denver. Colo.

Bir:

I am enclosing herewith the report of the Bureau of Mines giving its analysis of the 67.02 tons of coal delivered at your institution by the Northern Coal & Colm Co. from May 1st to 25th, inclusive, and you are instructed to prepare a voucher in favor of the above company in the sum of \$269.15, as follows:

67.02 tons Bituminous Coal Contract price per ton, \$4.09.

Heating value in B.t.u. per 1h. as received:

Contract standard, 12,200 Actual,

Price per ton corrected for variation

in B.t.u.:

12,200

= \$4.016~

Ash: Contract standard, 4.9% to 6.9% Actual. 6.63 No deduction on account of ash.

67.02 tons at 4.016 =

0269.15 V

(Enel.) Well-winds for the 13 th Mille Market 7/19

(Enel.) I am enclosing copy of the report of analysis to be

TREASURY DEPARTMENT

WASHINGTON

Dec. 16, 1912.

Superintendent, U. S. Mint, Denver, Colo.

Sir:

I am enclosing herewith the report of the Bureau of Mines giving its analysis of the 153.376 tons of coal delivered at your institution by W. S. Russell from October 1st to 31st, inclusive, and you
are instructed to prepare a voucher in favor of the above in the sum
of \$627.11, as follows:

153.376 tons Bituminous Coal Contract prive per ton, \$4.15.

Heating value in B.t.u. per 1b. as received:

Contract standard, 12,200 Actual, 12,020

Price per ton corrected for variation

in B.t.u.:

12,020 x 34.15 12,200

\$4.0887

Ash: Contract standard, 5% to 7% Actual, 6.16%
No deduction on account of ash.

153.376 tons at \$4.0887

\$627.11

I am enclosing copy of the report of analysis to be for-

warded to the contractor.

Bespectfully,

Director of the Mint

(Encls.)

S-

TREASURY DEPARTMENT

WASHINGTON

Oct. 1. 1912.

Superintendent, U. S. Mint, Denver. Colo.

Sir:

I am enclosing herewith the report of the Bureau of Mines giving its analysis of the 65.209 tons of coal delivered at your institution by W. E. Russell from August 17th to 23rd, inclusive, and you are instructed to prepare a voucher in favor of the above in the sum John Dering of Dering of John Dering of \$269.50, as follows:

65.209 tons Bituminous Coal Contract price per ton, \$4.15:

Heating value in B. t.u. per 1b. as received:

> Contract standard, 12,200 Actual. 12.150

Price per ton corrected for variation in B.t.u.:

Contract standard, 5% to 7% Ash: Actual. No deduction on account of ash.

65.209 tons at \$4.1329

\$269.50

243.VV I am enclosing copy of the report of analysis to be for-

warded to the contractor.

Respectfully.

Director of the Mint.

TREASURY DEPARTMENT

WASHINGTON

May 16, 1912.

Superintendent, U. S. Mint, Denver, Colo.

Sir:

I am enclosing herewith the report of the Bureau of Mines giving its analysis of the 37.723 tons of coal delivered at your institution by the Morthern Coal & Coke Co. from April 12th to 15th, inclusive, and you are instructed to prepare a voucher in favor of the
above company in the sum of \$151.12, as follows:

37.723 tons Bituminous Coal Contract price per ton, 4.09.

Heating value in B.t.u. per 1b. as received:

Contract standard, 12,200 Actual, 11,950

Price per ton corrected for variation in B.t.u.:

11,950 x \$4.09 12,200

= \$4.00618

Ash: Contract standard, 4.9% to 6.9% Actual, 6.75%
No deduction on account of ash.

Less fragment on account - 138.86

I am also enclosing copy of the report of analysis to be

1 2.26

forwarded to the contractor.

Respectfully,

Director of the Mint.

5-

165.726 Im Bituminus Coal Centract frice \$4.09 Heating value in 13. F.M. per ll as received! . Contract standard 12,200 12,347 achial Price corrected for variation in B.F.U.

12,347 × 4.09 = \$4.1.393 ash contract standard 5% of achiel 24.5%.
Deduction or account of ash-None 165.726 long tono @ 4.1393 =

Less payment 610.04

Dre - \$ 75.95 V



TREASURY DEPARTMENT

WASHINGTON

October 4, 1913.

Superintendent, U. S. Mint, Denver, Colorado.

Sir:

I am enclosing herewith the report of the Bureau of Mines on the analysis of coal samples upon the basis of which please make payment of the account of William E. Russell, the contractor.

0 . 4

Respectfully.

Director of the Mint.

Bro E Marline

= 97.497 Fors Bithunium Coal = Contract price perton \$4,15 Heating value in B. J. U. poer lb. Contract 81 audard 12,200 12,160 Price per tou corrected for variation in B.t. u. 12160 x \$ 4,15 = \$4,1364 ash contract grandard 5% to 7% achiel 6.3% Deduction acct. each - mona 97. 497 lous @ 4.1364 . \$ 403.28 Less payment on acol. 364,15 Voucher 15 rue 24-12-13.



TREASURY DEPARTMENT

WASHINGTON April 7, 1913.

Superintendent, U. S. Mint, Denver, Colorado.

Sir:

I am enclosing herewith the report of the Bureau of Mines on deliveries of coal February 17-27. Please cause this account to be settled according to the analysis.

Respectfully,

Director of the Mint.

89.975 Fins Bituminus Coal Contract price \$4.15 Heating value in B. J. U per Cl. as seceives: achial Standard 12,200 12,270 Price per ton corrected for variation in By $12,270 \times 4.15 = 4.1738ash contract standard 5% to 7%. achial 5.1% Detrolin on account of ask- Mora 89.975 tous @ \$4.1738= Less payment, 375.54 336.05 Aunt ous - 39.49



TREASURY DEPARTMENT

OFFICE OF
DIRECTOR OF THE MINT

Washington, May 3, 1913.

Superintendent, U. S. Mint, Denver, Colorado.

Sir:

I am enclosing herewith the report of the Eureau of Mines on the coal delivered to your institution in March, 1913, upon the basis of which you are authorized to settle the account for the same.

Respectfully,

Director of the Mint.

100,64 Fino Betuniano Coal Contract price \$4, 15 Heating value in B. I. Ur. per ll as achial Standard 12,200 12,220 Price per tou corrected for variation in By 12,220 × 4, 15 = \$4,1568 V Ash centract Standard 5 to 7% Soctual 5.6% Detruction on account of ash- Mone. 100.64 long tous @ \$4.1568 = \$418.34 \ And Job.
Bal due \$ 42.4 4 \column{2}{375.90} Contrad Naward 12,200 3 Daris Price per ton 400



TREASURY DEPARTMENT

WASHINGTON May 20, 1913.

Superintendent, U. S. Mint, Denver, Colorado.

Sir:

I am enclosing herewith the report of the Bureau of Mines upon the coal delivered to your institution April 28-30, upon the basis of which you are authorized to make payment for the same.

Respectfully,

Director of the Mint.

TREASURY DEPARTMENT

WASHINGTON

Jan. 9, 1913.

Superintendent, U. S. Mint, Denver. Colo.

Sir:

I am enclosing herewith the report of the Bureau of Mines giving its analysis of the 70.57 tons of coal delivered at your institution by W. S. Russell from November 22nd to 29th, inclusive, and you are instructed to prepare a voucher in favor of the above in the sum of \$289.02, as follows: O'NAME INTO

70.57 tons Bituminous Coal Contract price, 34.15:

Heating value in B.t.u. per 1b. as received:

> Contract standard, 12,200 Actual, 12.040

Price per ton corrected for variation in B.t.u.:

12,040 x \$4.15 12,200

\$4.0955

Ash: Contract standard, 5% to 7% Actual, 6.65 No deduction for ash.

70.57 tons at 4.0955

Less payment on account 268.57

I am enclosing copy of the report of analysis to be for-\$289.02

warded to the contractor.

Respectfully.

Director of the Mint.



TREASURY DEPARTMENT

WASHINGTON

Jan. 20, 1913.

Superintendent, U. S. Mint, Denver, Colo.

Sir:

I am enclosing herewith the report of the Bureau of Mines giving its analysis of the 37.72 tons of coal delivered at your institution by W. S. Russell from December 2nd to 3rd, inclusive, and you are instructed to prepare a voucher in favor of the above in the sum of \$152.96, as follows:

37.72 tons Bituminous Coal Contract price per ton, \$4.15.

Heating value in B.t.u. per 1b. as received:

Contract standard, 12,200 Actual, 11,980

Price per ton corrected for variation in B.t.u.:

11,980 x \$4.15 12,200

\$4.0751

Ash: Contract standard, 5% to 7% Actual, 7.6%
Deduction account excess ash. -26

Price per ton corrected for excess ash, 4.0751 less 2¢ = 4.0551.

37.72 tons at \$4.0551

\$152.96

I am enclosing copy of the report of analysis to be forwarded to the contractor.

Respectfully,

Director of the Hint

(Encl.)

S-

92114

TREASURY DEPARTMENT

WASHINGTON

February 26, 1913.

Superintendent, U. S. Mint, Denver, Colo.

Sir:

I am enclosing herewith the report of the Bureau of Mines giving its analysis of the 85.357 tons of coal delivered at your institution by W. S. Russell from January 15th to 30th, inclusive, and you are instructed to prepare a voucher in favor of the above in the sum of \$353.06, as follows:

85.357 tons Bituminous Coal Contract price, \$4.15 per ton:

Heating value in B.t.u. per lb. as received:

Contract standard, 12,200 Actual, 12,160

Price per ton corrected for variation

in B.t.u.:

12,160 x \$4.15 12,200

\$4.1363

Ash: Contract standard, 5% to 7% Actual, 5.8%
No deduction on account of ash.

85.357 tons at \$4.1363

\$353.06

I am enclosing copy of the report of analysis to be for-

warded to the contractor.

Respectfully,

Director of the Mint.

DEPARTMENT OF THE INTERIOR

BUREAU OF MINES

WASHINGTON

February 20, 1914.

Director of Hints. Washington, D.C.

Sir:

In reference	to theto	ons of bitumin	ous
	your contract No.		your order
Jan. 7913	, 191, by	Aussell.	
The analysis	of the sample of coal		e Bureau of

Mines is as follows:

	11//	
	AS RECEIVED	DRY COAL
Moisture	8.39	
Volatile matter	1110	42.77
Fixed carbon	11	51.59
Ash		5.64
Total		100.00
Sulphur		•54
British thermal units	12116	13226
BII tish thermal units		

This information is for the use of the Government and the dealer or operator furnishing the coal. It is confidential until it is published by the United States Government.

Remarks:

Certified:

Respectfully,

VAN. H. MANNING

Engineer in charge Fuel Inspection.

6-2402

DEPARTMENT OF THE INTERIOR BUREAU OF MINES

WASHINGTON

March 16, 1916.

Director of Mints. Pashington, D. C.

Sir:

In reference to	the 59.504 tons	of bitu	uinous
coal delivered on	your contract No.		and your order
No.	to the U.S. Mint	Denver.	Colo.
	, 1914, by W. B.		

The analysis of the sample of coal received by the Bureau of Mines is as fellows:

	AS RECEIVED	DRY COAL
Moisture Volatile matter Fixed carbon Ash	8.1	42.1 50.9 7.0
Total		100.0
Sulphur British thermal units	11980	.70 13040

This information is for the use of the Government and the dealer or operator furnishing the coal. It is confidential until it is published by the United States Government.

6-2402

Remarks:

Certified:

Respectfully,

Engineer in charge Fuel Inspection.

Short Popel.

VAN. H. MANNING

Assistant to the Director.

APPARATUS LISTED ON STOCK REPORTS IS SUBJECT TO APPARATUS LISTED ON STOCK REPORTS IS SUBJECT TO THE NEGOTIATION NUMBER MUST BE NOTED ON ORDER TO SECULDE DEICES OF STOCK REPORTS OF SUBJECT TO PRIOR SALE.

Westinghouse Electric & Manufacturing Company

Works, East Pittsburgh, Pa.

L. M. CARGO,
DISTRICT MANAGER

GAS & ELECTRIC BUILDING,

IN REPLY PLEASE ADDRESS THE COMPANY AND REFER TO N-7221

DENVER, COL.

June 11, 1912.

Mr. Frank M. Downer, Supt., United States Mint, Denver, C o l o.

Dear Sir: -

We are attaching hereto copy of our Proposal and Specification of June 10, 1912.

Yours truly,

TD-0

Enclosure.

WESTINGHOUSE ELEC. & MFG. CO.

By M. Inudgian 20.

U.S. Lov. June 10, 1912. Mr. Frank M. Downer, Supt. of Mint of United States, Denver, Colo. Dear Sir: -Supplementing our proposal for furnishing a 40 KW. motor-generator set for the United States Mint Building in Denver, wish to advise that we have complied with your specifications with the exception of the following: On Page 3, under heading "Type, the direct current generator will be excited at 110 volts. It will be necessary to insert resistance in the 220 volt circuit to cut this voltage down to 110 volts for excitation. On Page 3, under heading "Capacity, the capacity of the A.C. Generator will be 37 1/2 K.W. This was figured on the basis of 1350 amperes at 25 volts. On Page 4, under heading "Brushes" our specifications are as follows: -"Brushes will be of carbon for motor and direct current generator and will have a cross sectional area of not less than one square inch for every forty amperes of current. One extra set of brushes will be furnished for motor and generators." On Page 4, under heading "Brush Rigging", we propose to furnish our standard type of brush-holder construction, as shown on Page 2 of our Section Leaflet #2371, copy of which we are attaching hereto. On Page 4, under heading "Heating", in our proposal it has been necessary to change the temperature guarantees as fol-"Immediately after the above ten hour run an overload lows: of 25% will be carried for one hour and temperatures taken immediately after the one hour run at 25% overload must show that the temperature of any part of either motor or generators, as measured by thermometer, will not be more than 55 degrees C. above the surrounding air; the 50% overload to be carried without injurious sparking." On Page 4, under heading "Efficiency", we have only given you the efficiency at full load amperes and voltage, on account of the machines being variable voltage, and we were unable to give you the efficiencies at fractional loads, due to the fact that the specifications were not quite clear in

this respect, as they do not state how it is desired to have these efficiencies given.

On Page 5, under heading "Base Plate", the proposed motor-generator set upon which we are quoting will have two pedestal type bearings and one bracket type bearing.

On Page 5, under heading "Drawlugs Required", we are not submitting with our proposal drawings showing the detailed construction of our motor generator set. The approximate dimensions are as follows: -

Length9' 6"
Height4' 5"
Bed-plate3' 5" x 8' 10".

EXCEPTIONS TO THE SWITCHBOARD SPECIFICATIONS.

We are not quoting on flush type illuminated dial station pattern ammeters and voltmeters, as these are made only for direct current. The meters are made of the flush type but not illuminated dial for A.C. circuits.

We are unable to furnish a hot wire annoter as they are not made in this size. We accordingly propose to furnish a meter which will read the square root of the mean square A.C. current.

Indicating station ammeter will be 800 ampres instead of 200, as load on the motor will be 600 amperes.

Circuit Breakers:

We propose to furnish our type "C" laminated brush breaker, instead of the I. T. E. breaker as specified.

we are attaching hereto switchhoard specifications and a blue print showing the proposed method of arranging the instruments.

Yours very truly,

WESTINGHOUSE MARCERIC & MFG. CO.

SPECIFICATION FOR FURNISHING AND INSTALLING A 40 K.W. MOTOR GENERATOR SET COMPLETE WITH SWITCH BOARD, AT THE U. S. MINT BUILDING, DENVER, COLORADO.

MINT OF THE UNITED STATES, DENVER, COLORADO, May 18, 19 12
Sealed proposals will be received at the office of the Superintendent
of the Mint, Denver, Colo., until 2 o'clock P.M., on the

10th day of June 19 12, and then opened, for furnishing
and installing a 40 K.W. motor-generator set, complete with switch
board, at the U. S. Mint Building, Denver, Colo.

Frank M. Downer.

SUPERINTENDENT.

SPECIFICATION FOR FURNISHING AND INSTALLING A 40 K.W. MOTOR-GENERATOR SET AT THE U. S. MINT BUILDING, DENVER, COLORADO *** DATE TO SEE THE TO SEE THE TOTAL GENERAL CONDITIONS. FORM OF PROPOSAL AND SIGNATURE: Proposal must be made on the blank

forms hereto attached, inclosed in sealed envelopes marked "Proposal for furnishing 2 40 K.W. motor-generator set for the U.S. Mint Building, Denver, Colo." and addressed to the Superintendent of the Mint, Denver, Colo., stating in writing and figures (without interlineation, alternation, or erasure) the sums of money for which the bidder proposes to supply the material and perform the work required by this specification, and the time within which he proposes to complete the work. The proposal must be signed with the full name and address of the bidder; if a copartnership, the copartnership name by a member of the firm, with the names and addresses in full of each member; and if a corpora-

tion, by an officer in the corporate name, with the corporate seal at-tached to such signature. No telegraphic proposals or telegraphic modifications of proposals will be considered. Proposals received after the time advertised for the opening will be returned unopened.

CERTIFIED CHECK: Each bidder must submit with his proposal a certified check, in a sum equal to 2 per cent of the amount of such proposal, drawn to the order of the Treasurer of the United States, and the proceeds of said check shall become the porperty of the United States, if, for any reason whatever, the bidder, after the opening of the bids, withdraws from the competition, or refuses to execute the contract and bond required in the event of said contract being awarded to him. Checks submitted by the unsuccessful bidders will be returned after the approval of the contract and bond executed by the successful bidder.

SUBCONTRACTORS: No subcontractors or other persons furmishing material or labor to the contractor will be recognized, nor will this Department be responsible in any way for the claims of such persons beyond taking a bond, as required by the Act of Congress approved August 13, 1894, which provides in substance that when a formal contract is let for the erection or repair of a public building, etc., the contractor, before commencing such work, shall furnish the usual penal bond, with good and sufficient sureties, with additional obligation that such contractor will make prompt payment to all persons furnishing him labor or materials used in the prosecution of the work. Persons so furnishing materials or labor have a right of action on said bond, in the name of the United States, for their use.

PARTIES IN INTEREST: No officer in the Treasury Department, or person in any way connected with this Department, shall be interested, either directly or indirectly, in the contract or work herein provided for, or be entitled to any benefit derived therefrom; and any voilation of this understanding shall work a forfeiture of all moneys which may become due to the successful bidder.

RIGHTS RESERVED: The materials proposed to be used, method of operation general convenience, guaranteed results, time for completion of work, and the compentency and responsibility of bidders will receive consideration before award of contract.

The right is reserved to waive any informalities in, and to reject

any and all proposals.

PROTECTION OF WORK AND MATERIALS: The contractor shall obtain at his expense, all newessary policies of insurance on work and materials supplied by him, as the same will be at his risk until final inspection, tests, acceptance and final payment has been made.

MODIFICATIONS. The Superintendent of the Mint reserves the right to make any additions to, omissions from or changes in the work and materials called for in this specification without notice to the surety or sureties on the bond given to secure satisfactory compliance with the terms of this contract.

DELAYS: Each bidder must submit his proposal with the distinct understanding that, in case of its acceptance, time for the completion of the work shall be considered as the essence of the contract, and that for the cost of all extra inspection, and for all amounts paid for rents, salaries of contingent force, and other expenses entailed upon the Government by delay in completing the contract, the united States shall be entitled to the fixed sum of TWENTY dollars (\$20.00) as liquidated damages computed estimated, and agreed upon, for each and every day's delay not caused by the United States. PROVIDED, however, that the collection of said sum may, in the discretion of the Secretary, be waived in whole or in part, and that the contractor is to be entitled to one day in addition to said stipulated time, for each day's delay that may be caused by the Government.

PROPOSALS: proposals must be based on this specification, and must include everything necessary to complete the work in every detail.

TIME TO COMPLETE: Bidders must state in their proposals, the number of days, (Sundays and legal holidays not included) they would require after award of contract, to deliver and install in place, the apparatus complete and ready for service.

GUARANTEE: The successful bidder will be required to execute a formal contract and bond, such contract and bond to guarantee each and every part of the work there under, and require the contractor to remedy at his own expense, all defects which may develop by reason of the use of any defective materials or workmanship.

All questions as to the satisfactory completion of the contract and the defects necessary to be remedied, are to be determined by the

Superintendent of the Mint, or his authorized representative.

MATERIALS, ETC.: The materials supplied under this contract, must in each case be of the best class and grade found in the market, and strictly in accordance with the specification.

ACCEPTANCE: The acceptance by the Superintendent of the Mint, of any appliance or material named in the proposal sheet or submitted by the contractor, is to be understood as an acceptance of the same only upon its conforming to the specification requirements in relation thereto, and not as an absolute acceptance of the article without respect to the requirements of the specification.

PATENT RIGHTS: If any part of the material or appliances proposed to be furnished by the bidder, is covered by the claims or patents of whatsoever nature of other parties, the contractor porposing to use such appliances, will be required to pay all royalties therefore. The Government will not recognize any demand, etc., brought by any one on account of claims for infringement of patents, but will hold the contractor and his bondmen strictly responsible for any delays or any cost resulting from his failure to fully protect the Government against all patent rights

DRAWINGS: The successful bidder will be required to submit for approval to the Superintendent of the wint or big anti-constant of this specification. Drawings must be furnished in triplicate, to be blue prints, and must be approved before the execution of the work to which they relate. The approval of the Superintendent, or his representative, of any drawings submitted, must be understood to be for general arrangement only, as this office assumes no responsibility for details of construction, dimensions, etc.

The Superintendent of the Mint will cause such tests to be made as are required under this specification. If tests and inspections show that work or material are not satisfactory, the contractor must at once remedy the defects, and failing to do so in what the Superintendent of the Mint considers a reasonable time, the right is reserved to have the necessary changes, etc. made at the contractor's expense, or to reject the whole of the work absolutely.

PAYMENTS: First payment of 50% of the contract price will be due when the set is installed complete in the Mint: second payment of 50% ninety (90) days after the motor-generatir set is put in actual operation.

GENERAL DESCRIPTION: This specification is intended to provide for furnishing and installing, at a place as designated in the U.S. Mint Building, Denver, Colorado; one 40 K.W. Motor-Generator Set, designed and fitted as stated below.

One 220 volt Direct Current Motor; One Direct Current Generator - 30 volts. One Alternating Current Generator - 25 volts; 45 periods per second. Single The Direct Current Generator to go in series with the Alternating Current Generator, to deliver 1350 amperes at full load at 30 volts. Alternating current generator to be of the revolving field type. Stationary armature yoke to be of high grade cast iron and made true to receive armature laminations, which are also to be of best grade of annealed metal, and same to be slotted on periphery to receive armature copper bar windings. Field coils to be wound on removable spools. All to be mounted on one cast iron bed plate.

The generators and motor to be of the multipolar pattern, to be of the latest and most efficient pattern of machines as built by the maker whose machines are accepted under this contract.

Motor to be shunt wound for 220 volts direct current to run at not

over 700 R.P.M.; no reduction by gearing allowed.

Direct current generator to be shunt wound and excited from the 220 volt circuit.

The capacity of the generators will be 40 K.W. with 30 volts CAPACITY: at full load.

The capacity of the motor will be such that it will drive the generators at the above rated output also at 50% overload for one hour as stated under heating clause.

MAGNET FRAMES. Magnet frames must be circular in form and made of best quality cast iron.

Seats for bolt heads and nuts to be faced and heads of all

bolts and nuts will be case hardened.

Field coils to be wound on removable spools; all parts of the winding to be carefully insulated with materials of the best quality and thoroughly tested.

ARMATURES: The armature spiders to be of high grade cast iron and to be pressed upon shafts and key seated. Armature laminations to be of best grade of annealed metal and same to be slotted on periphery to receive armature copper bar windings. Armature windings must be secured in place without the use of binding wire over laminations on the body of the armature and must be insulated from each other and from core with an approved material. Large ventilating spaces must be provided through spider and core and armature placed in perfect mechanical and electrical balance.

Commutators and supports to be securely fastened to arma-Commutator bars and collector rings to be of drop forged COMMUTATORS: turns onider.

copper of highest conductivity and finished accurately to gage. Insulation to be of specially selected mica of even thickness and hardness.

BRUSHES: Brushes must be of carbon for motor and direct current generator, and must have a cross sectional area of not less than one square inch for every thirty five amperes of current. One extra set of brushes must be furnished for motor and generators.

BRUSH RIGGING: Brush holders for direct current generator to be of the hox type, with flat spring bronze and heavy ribbon copper for carrying the current. All adjustments must be made at the brush holder stud.

(This type can be seen at Mint Building)

Motor brush holders to be so constructed that tension on any brush can be adjusted without lifting brush from commutator and without the use of tools; also that any brush can be removed while machine is in operation. There must be no sliding contacts between brushes and copper conductors that connect the brush holders.

The brush holder mechanism to be carried by brackets projecting from a ring concentric with the field and fitted so that the position of all brushes may be adjusted by means of a hand wheel placed on the side of

motor and generators.

HEATING: (This paragraph will be reproduced on proposal sheets and bidders must fill in blank spaces, on proposal sheets, otherwise bid will not be considered)

Both field rheostats and brushes to be set at beginning of test and undisturbed throughout heating test runs; runs to be as follows: Both generators and motor must carry the full rated output of the generators for a period of ten hours continuous run and temperatures taken immediately after above mentioned run must show that the temperature of no part of either machine, as measured by thermometer, shielded by cotton waste, will rise more than degrees C. above that of the air surrounding the machines. Immediately after the above ten hour run an overload of 50% will be carried for one hour and temperatures taken immediately after the one hour run at 50% overload must show that the temperature of any part of either motor or generators, as measured by thermometer, will not be more than degrees C. above the surrounding air; the 50% overload to be carried without injurious sparking.

INSULATION: The insulation between the field coils and magnet frames and between armature windings and armature cores must stand an insulating test of 2000 volts alternating current, for 60 seconds.

test of 2000 volts alternating current, for 60 seconds.

The frame of each machine must have an insulation resistance between the field coils, armature and brushes, of not less than one megohm.

EFFICIENCY: (This paragraph will be reproduced on proposal sheets and bidders must fill in blank spaces, on proposal sheet, otherwise bids will not be considered.

The commercial efficiencies of the generators, also motor, when hot shall not be less than the following: -

	Motor	Generator (D.C.)	Generator (A.C.)
DEOT L'EN	9	96	9,
1/2 Load	8	J. 1	3
1/4 Load	%	96	\$
lver. Load	9		
		9,	- B

REGULATION OF GENERATORS: The fields of the generators to be shunt wound for 220 volts; must have sufficient range to enable the voltage to be regulated up to 30 volts and down to 5 volts at full load and constant speed

TERMINAL BOARDS: Marble terminal boards of approved design are to be installed on machines and have all terminal lugs for wires fitted thereon.

FINISH: Machines, bearings, pedestals and base plate must be given the best standard finish as supplied by the builder of machines that are accepted. Each machine to be provided with name plate on which there will be placed the maker's name, the rated output in volts and amperes, and the normal speed in revolutions per minute.

WRENCHES, ETC: The motor-generator set must be supplied with a complete set of machine finished and polished, case hardened wrenches, also such special eye bolts, etc. as are necessary for removing or erecting the different parts of the machines. Wrenches for all machines to be mounted in a finished case.

There shall be six bearing pedestals mounted on a common base plate and firmly bolted thereto. Base plate to be of heavy and approved design, of best quality cast iron and drilled for the proper number of holding down bolts. Machines to be connected by noiseless couplings. BASE PLATE:

SHOP TEST: The regulation, guaranteed efficiency, heating effect and insulation resistance, shall be determined by actual shop test in the presence of the Superintendent's authorized inspector, who shall determine test conditions. The tests to be made at the shops where the motor-gentest conditions. erator set is constructed, upon due notification by contractors of their readiness to commence said tests, and at the expense of the contractors, except traveling and other necessary expenses of the Superintendent's agents. Should the test be delayed or require repetition, the cost of the delayed, or any subsequent test, including the traveling and other necessary expenses of the Superintendent's agents, shall be at the expense of the contractor, and be deducted, upon proper certification to the accounting officer, from any money due them upon the contract.

All apparatus and testing instruments and all labor, etc.

as required by the Superintendent's authorized inspector, shall be furnished by the contractor free of cost to the Government.

EMEOSTATS, ETC. The direct current and alternating current generators must be supplied with a field rheostat of adequate capacity and of an approved design, rheostat to be back of board mounting pattern and to be fitted with all necessary bolts and attachments for connecting with switchboard, also dial plate, pointer and hand wheel on front of board. Dial plate, index pointer and hand wheel to have a dead black finish. Rheostat must be capable of regulating the voltage from 5 to 30 volts on the D.C. generator by increments of increase of voltage not exceeding one volt per step. Rheostat for the A.C. generator to have a range from 5 to 25 volts not exceeding one volt per step.

Motor to be supplied with a starting and automatic no-voltage

releasing rheostat of approved design and make.

DRAWINGS REQUIRED: Three blue prints of the complete motor-generator set are required of the successful bidder and must be approved in writing by the Superintendent of the Mint, before the set is made up ready for

test at the shop. shwoing detail construction of the set that is proposed to be furnished, and having shown thereon the floor space required, length of bearings, size of shafts, style of flexible couplings, diameter and width of face of commutators, brush rigging arrangement and approximate weight of main parts of set.

^{*} for any reason for which the contractor is justly responsible,

BOXING, SHIPPING, ETC. The motor-generator set to be rightly boxed and well protected from action of the weather.

It is desired that the complete set with base be shipped as one piece, well boxed and skidded. If the set is shipped in sections the successful bidder will erect the set ready for running, at his own expense and start the set in actual operation.

Attention is called to the fact that the successful bidder will be required to deliver the set in any room as designated, of the

Denver Mint Building.

All freight, cartage charges, etc. to be paid by the contractor.

GENERAL CLAUSES: The contractor furnishing the machines accepted under this specification, must guarantee the motor-generator set complete in every part and detail, to be of proper material, correct proportion and first-class workmanship, and must further agree to replace at his own expense any part or parts, which may prove defective in material or otherwise, within one year from date of starting the motor-generator set in actual operation.

Proposals for furnishing and installing the above described set will be received from agents for or manufacturers of motors and generators only, and must be in one sum for the whole of the work included in the above specification, and also in specification for switchboard which is attached hereto.

Proposals for only portions of the work will not be considered.

Frank M. Downer, Superintendent, U. S. Mint, Denver, Colorado. SPECIFICATION FOR FURNISHING AND INSTALLING ONE TWO PANEL SWITCH BOARD FOR 40 KW MOTOR GENERATOR SET, at U. S. MINT BUILDING, DENVER, COLO.

Board to be of acid proof stone, highly polished, with beveled edges and not less than 2 1/2" thick.

There are to be mounted on board, the following instruments:

ON INSTRUMENT PANEL: One Station Pattern Illuminated Dial

Voltmeter for direct current, having full scale divisions reading to 50 volts.

One Station Pattern Illuminated Dial Voltmeter for alternating current, having a full scale division reading to 50 volts maximum voltage.

Field Rheostat for E.C.; also rheostat for A.C. and A.C. field switch; to be 50 amperes.

One 220 volt Thomson integrating watthour Meter connected to the power circuit.

One Bristol Recording Ampere Meter 2000 amperes.

One Bristol Recording Voltmeter - 50 volts.

Each to be furnished with 500 - 24 hour charts; provided with damping device for fluctuating current; one quart of Bristol's Recording Ink.

The Power Panel to have mounted thereon: One Direct current ampere meter - 2000 amperes: to have full scale divisions.

One hot wire amperemeter reading to 2000 amperes, with full scale divisions. The direct current amperemeter to be arranged in series with the hot wire amperemeter; all amperemeters and voltmeters to be Illuminated Dial - Station pattern, free from errors and having scales proportioned throughout their entire range.

One round pattern indicating station amperemeter - 200 amperes, connected to power circuit.

All of the above named instruments must be dead beat calibrated and adjusted to the highest degree of accurace throughing their working range and have a dead black finish. Instruments to be of the flush type.

One I. T. E. laminated - 2000 ampere capacity, 50 volts, double pole, double break, automatic circuit breaker, designed for closing each side of the circuit independently of the other. Both sides overload and reverse current. Circuit breaker adjustment from 25% below, to 50% above normal rating. To be dead black finish; all current carrying parts to be polished copper.

One I T E Laminated - 250 amperes capacity, 220 volt, double pole double break, automatic circuit breaker; both sides overload and no voltage. This breaker to be of the same style and type as the 2000 ampere breaker and to match same in size and finish.

One 2000 ampere, 50 volt, double-pole, double break knife switch.

One 250 ampere, 220 volt, double-pole, double break knife switch

All instruments must be first class in every respect, and of

approved make and design.

All busbars and copper strip connections are to be built up of strips not more than 1/8" in thickness, separated by air spaces; the thickness of strip and number and width required to make up the necessary cross section. Studs and bolts of bars are to have ample cross sectional area for the required conductivity, and all visible parts on front of switchboard, of brass, are to have a dead black finish.

Copper strip connections are to be of rolled, drawn or forged copper of 98% conductivity and are to have cross sectional areas based on a current density not exceeding 800 amperes per square inch at maximum load, and busbars are to be supported and insulated by porcelain supports. All bolted or screwed connections with busbars.

Terminals, switches, lugs, must have a clear contact bearing, carefully fitted, of not less than one square inch for each 180 amperes of current.

All bolt holes in busbars and conductors to be slightly countersunk and surface of bars draw filed to remove burrs and give head of bolt and nut a perfect fit. All busbars, stude and connections of opposite polarity on rear of board, are to be spaced with a separation between nearest metal parts of not less than 2 1/2". Switches must have ample metal for stiffness, and prevent rise in temperature of any part, of over 50 degrees F at full load; the contact surface being fitted to come to a bearing at every point, and so designed that not more than 100 amperes will be carried per square inch of surface. The switches should be so made that they may be safely opened with 50% more current and 25% more voltage than normal rating.

All connections of opposite polarity on board must have an insulation between each other and the ground of not less than one megohm.

All switches and breakers to have cup lugs clamped between lock nuts on breaker and switch studs. Board to have heavy angle iron frames supported at least 6" from floor.

Starting rheostat for motor to be mounted on front of board; grid resistance to be mounted on back of board, on brackets.

PORTABLE INSTRUMENTS: One Portable Alternating Current Amperemeter with three shunts and three ranges on meter; to be 100 to 500 to 1000 amperes; frequency range from 15-80 cycles.

One Portable Voltmeter for alternating current, with three ranges; to be 50 - 300 - 750; from 15 to 125 cycles.

These instruments must be first-class in every respect.

PROPOSAL FOR FURNISHING A 40 K.W. MOTOR-GENERATOR SET, COMPLETE WITH SWITCHBOARD, FOR THE U.S. MINT BUILDING, DENVER, COLORADO.

Bidders are notified that lump sum proposals for the entire work must be submitted and that proposals for only portions of the work will not receive consideration. No bid will be considered unless from an agent for or manufacturer of motors or generators.

The various amounts, names of appliances, materials, etc. on the proposal sheet, must be type written.

June	10.	1912.
O COLLAR		The Real Property lies and the last of the

To the Superintendent of the Mint,

Denver, Colorado.

Sir: -

We hereby propose to furnish complete a 40 K.W. motorgenerator set and deliver and install the same in the U. S. Mint
Building at Denver, Colorado, in accordance with the specifications
for the above work, for the sum of:

Seven Thousand One Hundred Fifty Three and no/100 (\$7153.00)

Time of delivery and installation of set at building (Number of days after being awarded contract:)

Two Hundred (200) days.

name or catalogue number and the name and address of manufacturer of each of the appliances, etc., proposed to be used, with the understanding that articles named must be in accordance with the specification requirements relative thereto and are subject to the approval of the Superintendent of the Mint.

REPRINTS FROM SPECIFICATION.

HEATING:

(Bidders will fill in blank spaces below, otherwise bid will not be considered.)

Both field rheostats and brushes to be set at beginning of test and undisturbed throughout heating test runs; runs to be as follows: -

Both generators and motor must carry the full rated output of the generators for a period of ten hours continuous run and temperatures taken immediately after above mentioned run must show that the temperature of no part of either machine, as measured by thermometer, shielded by cotton waste, will rise more than 40 degrees C. above that of the air surrounding the machines. Immediately after the above ten hour run, an overload of 50% will be carried for one hour and temperatures taken immediately after the one hour run at 50% overload must show that the temperature of any part of either motor or generators, as measured by thermometer, will not be more than _______ degrees C. above the surrounding air; the 50% overload to be carried without injurious sparking.

EFFICIENCY:

(Bidders will fill in blank spaces below, otherwise bid will not be considered.)

The commercial efficiencies of the generators also motor, when hot shall not be less than the following: -

Motor	Generator (D.C.)	Generator (A.C.)		
Full load 87.75 %	78 %	86.8 %		
3/4 Load %	J.	J.		
1/2 load%	96	\$		
1/4 load	J.	J.		
Average" %	90	J.		

DATA SHEET.

Manufacturer of machines Westinghouse Electric & Mfg. Co.
Rated capacity of motor 220 V. at 675 R.P.M. 125 H.E
Rated capacity of generator (D.C.) at 675 R.P.M. 40 K.W.
Rated capacity of generator (A.C.) at 675 R.P.M. 37 1/2 K.W.
Make and capacity of field rheostats Westinghouse Elec. & Mfg. Co.
Suitable for above generator.
Make and capacity of starting rheostat Westinghouse Elec. & Mfg. Co.
Suitable for above motor.
Manufacturer of switchboard Westinghouse Elec. & Mfg. Co.
Make and capacity of instruments on board Westinghouse Elec. # Mfg. Suitable for measuring current and voltage of above machine.
Make of extra apparatus General Electric Company
One Thomson Watthour Meter for measuring cu ront input to
above motor.
Weight of common base plate 3500 lbs.
Approximate shipping weight of complete set 17800 lbs.
Signature Westinghouse Elec. & Mfg. Co.
Address East Pittsburgh, Penn'a (by) W. Trudgian,
Denver Office: #1052 Gas & Elec. Bldg., Denver, Colo.
Names of Individual Members of Firm:
Name of Corporation Name of Secretary.
Westinghouse Elec. & Mfg. Co. J. C. Bennett
Name of President Under what law corporation is organized.
E. M. Herr Pennsylvania.

SWITCHBOARD AGREEMENT

DENVER MINT.

ESTIMATE SPEC. 21451-A

(Purchaser's Name)

East Pittsburgh, Pa.....

The switchboard apparatus herein described shall be supplied in accordance with information given in Switchboard Inquiry and Data Sheet and Panel Specification dated....., which are attached hereto and made a part hereof.

In order to prevent any misunderstanding as to the obligation of Westinghouse Electric & Manufacturing Company, the following general specifications and conditions will apply to the apparatus covered by this agreement, except as elsewhere expressly modified by Company's specifications attached.

THE COMPANY WILL FURNISH:

(a) Switchboard apparatus: including panels and frames for panels, with provision for attaching switchboard end of wall braces (exclusive of wall braces); instruments and relays with their resistances, transformers, and shunts; switches; circuit-breakers; lightning protection, etc.; as specified.

(b) All slabs of soapstone, or similar material forming integral parts of oil switching devices, or bases

for switches or other apparatus where such bases are distinctly specified.

(c) All doors for front, or cell side, of oil circuit-breaker cells, but no other doors unless specified.

(d) Two sets of fuses to go with such fuse holders as may be included in the following specifications unless this clause is specially modified. Fuse holders and one set of fuses for instrument potential circuits are included.

(e) Rheostat handwheels, sprockets, chain mechanisms, and idlers as called for in the following specifications. The rheostats themselves will not be furnished by the Company with the switchboard unless hereinafter specified.

THE PURCHASER WILL FURNISH; unless otherwise expressly agreed:

(f) Foundations, floors, including beams, concrete, masonry, or woodwork, floor or wall braces (unless expressly included herein), supports on or against which panels and compartments shall rest.

(g) All openings in walls or floors with bushings or coverings for same unless specified below.

(h) The Purchaser will supply to the Company, when requested suitable drawings of station buildings showing the location of all openings in walls, all ducts, and conduits, floor beams, etc., which have a bearing on the proper execution of the work under this agreement.

Additional items to be furnished by either party to this agreement as follows:

The Company will furnish items 2-4-6-18-19

The Purchaser will furnish items.....

9-10-11-21.

It is understood that the remaining items will not be required.

(1) Oil, for all apparatus requiring oil.

(2) Main bus-bars on switchboard.

(3) Main bus-bars apart from switchboard.

(4) Exciter bus-bars on switchboard.

- (5) Exciter bus-bars apart from switchboard.
- (6) Instrument and control wiring on switchboard.
- (7) Instrument and control wiring apart from switchboard.
- (8) Conduit for instrument and control wiring.
- (9) Main cables to connect generators, exciters, transformers, and similar apparatus to the terminals of the switchboard apparatus.
- (10) Conduit for main cables.
- (11) Insulators and bushings in or on floors, walls, or
- (12) Material for barriers, shelves and partitions.

- (13) Doors for rear compartments of breakers, for busbar, or any other compartments.
- (14) Connecting rods for oil circuit-breakers.
- (15) Auxiliary framework for oil circuit-breakers, busbars, etc.
- (16) Illuminating lamps for switchboard.
- (17) Card holders for main circuits.
- (18) Channel iron base for panel framework.
- (19) Main connections on rear of switchboard between bus-bars, switching devices, shunts, current transformers, etc.
- (20) Main connections apart from switchboard between bus-bars, switching devices, shunts, current transformers, disconnecting switches, etc.
- (21) Cable to connect outgoing lines with lightning arresters and choke coils.

Note: Explanations, if necessary, to be given under Sundries.

COPPER BUS, WIRE AND CABLE CONNECTIONS

The amounts of wire, cable, bus and connection copper specified in this agreement and stated in pounds or feet, are estimated to be sufficient to meet the requirements and conditions known to the Company at the time of submitting this proposal. Provided more or less than the amount stated is supplied, an extra charge will be made, or credit given (as the case may be) at current market prices.

TEMPERATURE

It is understood that the following values of temperature rise will not be exceeded: All contact making apparatus not immersed in oil and all conductors between apparatus shall carry their normal full-load current continously at temperature rise not exceeding 28 degrees Centigrade above the surrounding air. All auxiliaries such as protective relays, internal and external meter coils, meter transformers, potential coils, and switching devices immersed in oil, will carry their normal full-load current continuously at a temperature rise not exceeding 50 degrees Centigrade above the surrounding air. However, all fuses, shunts for meters, and all resistances of any nature will be exempt from this temperature limit.

DESIGN

The attached panel specifications are subject to minor modifications by the Company at time of design to meet latest practice and most efficient arrangement of apparatus. If this agreement provides for the delivery of a switchboard to form a part of an existing installation the Company will furnish an equipment to match as near as may be possible, the present installation. The Company reserves the right, however, to substitute the latest improved devices in standard details on the switchboard in place of obsolete designs which are not in stock.

RESPONSIBILITY

The Company will not be responsible for the operation of switchboard devices specified by the Purchaser, not manufactured by the Company.

DELIVERY

The delivery of this apparatus is contingent upon receipt of complete information from Purchaser necessary to complete the Company's designs. Where the manufacture and shipment of the entire board are dependent upon Purchaser's approval of drawings of apparatus and switchboard arrangement before assembling, the Company will not be responsible for delays caused by the failure of the Purchaser to give such approval promptly. The time required for obtaining Purchaser's approval as well as making any changes he desires, will be added to the time required for delivery.

SUNDRIES

Give details of additional requirements, if any.

There will be supplied separately: -1 - Portable type "Q" voltmeter, S#35117 with a double resistance; for 50 volts, 300 volt and 750 volt service, 15-125 cycles.

1 - Portable type "PM" ammeter with 3 ranges, 100-500-1000 amps. and portable current transformer - 15-80 cycles.

GENERAL There will be supplied one switchboard of 2 1/2" polished soapstone comprising three panels as described on pages #3 to 5 inclusive of this specification, together with necessary frame, connections and details in accordance with the foregoing articles of agreement. The busbar will be made up of strips of hard drawn copper not over 1/2" thick separated by air spaces. All copper to be not less than 98% conductivity and all cross sections based on a density not exceeding 800 amperes per sq. inch at maximum load. All contact surfaces on terminals and lugs will be care ully fitted and have not less than one sq. in. for each 100 amperes of current. All joints will be clamped securely, All of opposite polarity will be separated from each other not less than All switch contact surfaces will be designed in accordance with the National Board of Fire Underwitters' rules. All commettions of opposite polarity will have an insulation resistance between each other and to ground not less than one megohm.

All cable lugs to be clamped between nuts on switch and circuit breaker studs. All connections to be made in a thorough and workmanlike manner.

East Pittsburgh, Pa.

PANEL SPECIFICATION

[Give complete identification of all apparatus, specifying capacity in amperes, volts and Type No., Style No., or Catalogue No., where these are available. Observe that the factory will require outline drawing and drilling template of all apparatus not furnished by Westinghouse Electric & Manufacturing Company.]

Item

Description

Style No. or Catalogue No.

- 1 1-2000 mpere 750 volt 2 pole automatic carbon break type "C" circuit breaker with overload and reverse current release connected to each pole and separate closing handles but common trip and adjustable from 75 to 150% normal load. Frame to be dead black finish.
- 2 1-2000 ampere type "GL" ammeter.
- 3 1-Type "D" reverse current relay.
- 4 2-Rheostat mountings only.
- 5 1-100 ampere 2 pole S.T. 250 volt type "D" field switch with discharge clips.
- 6 1-2000ampere 2 pole S.T. 250 volt type "D" knife switch.

East Pittsburgh, Pa.

	<u>8</u> 191
For United States Coverment Course Name)	
A specification must be filled out for each panel except where rating and amount of apparatus is identical with other panels.	
There will be supplied Panel; Type Style No	
marked on Data Sheet as Panel No, to be used to station motors.	for the control of
[Give capacity in kilowatts or horse-power of the circuit or apparatus controlled, with overload guarantee, also volume and power factor (if known) together with name of maker of any apparatus controlled and data for complete identification.	tage, frequency
Each panel will be made up of sections, the dimensions of which will	be as follows:
Upper Section ft. 20 in high, 32 in wide and 2-1/2 in thic	ek.
Middle Section ft. 45 in. high, 32 in. wide and 2-1/2 in. thic Lower Section ft. 25 in. high, 32 in. wide and 2-1/2 in. thic	
All front edges to haveinch bevels. [See Detail Cat. 3001—Section 768 for standard	dimensions and bevels.
Upon each of these Panels will be mounted the following apparatus:	
[Give complete identification of all apparatus, specifying capacity in amperes, volts and Type No., Style No., or where these are available. Observe that the factory will require outline drawing and drilling template of all apparatus Westinghouse Electric & Manufacturing Company.]	
westinghouse electric & Manufacturing Company.	Style No. or
Item Description	Catalogue No.
1 - 1-50 volt type "GL" illuminated dial weltmeter	
2 - 1-50 volt type "GN" illuminated dial voltmeter.	
3 - 1-2000 ampere type "GM" ammeter.	

4 - 1-2000 ampere 6" Bristol recording ammeter model #653.

- 5 1-50 volt 6" Bristol recording voltmeter model #553
- 6 1-2000/5 ampere special current transformer.

Note: that each pristol recording meter will be supplied with 500-24 hour charts and meters will be provided with damping device to prevent fluctuations in current from affecting the needle. One quart of Bristol recording ink will be supplied.

East Pittsburgh, Pa.

	PANEL SPECIFICATION	Date	191
For	United States Government, Denver Mint. (Customer's Name)		
As	pecification must be filled out for each panel except where rating and amount of apparatus is id	entical with other panels.	
Th	ere will be supplied	, Style No	
marked	on Data Sheet as Panel No. 3 Power for 125 H.P. 220 volt D.C. motor	, to be used f	or the control of
and	[Give capacity in kilowatts or horse-power of the circuit or apparatus controlled, with over power factor (if known) together with name of maker of any apparatus controlled and de	cload guarantee, also voltata for complete identifica	age, frequency
Ea	ch panel will be made up ofsections, the dimension	ons of which will t	e as follows:
Upper	Section ft. 20 in. high, 32 in. wide and	2-1/2 in thic	k.
Middle	Section ft. 45 in high 52 in wide and	Z-1/2 in thic	k.
Lower	Section ft, 25 in. high, 32 in. wide and	2-1/2 in. thic	k.
All fro	nt edges to have 1/2 inch bevels. [See Detail Cat. 3001—	Section 768 for standard	dimensions and bevels.
Upon e	each of these Panels will be mounted the following apparatus:		
	[Give complete identification of all apparatus, specifying capacity in amperes, volts and ere these are available. Observe that the factory will require outline drawing and drilling testinghouse Electric & Manufacturing Company.]		
	settignouse Dictoric & Manuacetting Company.		Style No. or
Item	Description		Catalogue No.
1 -	600 ampere, 750 volt, 2 pole automatic c	arbon break	
	type "C" circuit breaker with overload an	nd no	
	voltage release connected to each pole as	id separate	
	closing handles but common trip and adju- 75 to 150% normal load. Frame to be dead	d black fini	sh.
2 -	1 - 800 ampere type "TL" ammeter.		
3 -	2-600 ampere S.P. S.T. 250 volt type "D"	knife swite	hes.
4 -	1-400 ampere 4 point 250 volt motor star	ting switch.	
5 -	1-800 ampere 220 volt Thompson watthour	meter type	CS"

COPY.

Inspector John Howatt- 3/10/13.
Report telative to operation of mechanical plant.

TREASURY DEPARTMENT
Office of Supervising Architect, March 22, 1913.

Respectfully forwarded to the Director of the Mint for his information, and that of the Superintendent of the Mint at Denver, with the statement that this office concurs with its inspector that the plant is operated as economically as possible, and also concurs in all recommendations of the inspector.

The reduction in current used since generating plant was closed down is explained in a satisfactory manner.

Consideration will be given to competitive bids for material necessary to change the lighting and distribution system to 110 volts, with the understanding that the building force will perform the work.

Attention is invited to the inspector's statement relative to necessity of thoroughly cleaning the economizer inside and outside.

(Signed) O. Wendroth,

NST/M.

Supervising Architect.

COPY.

DENVER, COLORADO, MINT.

MECHANICAL PLANT.

March 10, 1913.

The Supervising Architect,
Treasury Department,
Washington, D. C.

Sir: -

As directed by letter of the 3d instant, SA-TME, I have visited the above named building and made an investigation relative to the operation of the mechanical plant to ascertain whether the plant is being run economically and whether it would be in the interests of economy to operate the electric generating plant again, submitting the following report on same.

The following mechanics are employed at this building:Two electricians; two machinists; one blacksmith; one lead
burner; one carpenter; four firemen. With the exception of the
firemen, none of the mechanics are employed in connection with
the steam plant; three of the firemen spend all of their time
about the boiler room and the fourth fireman spends about onethird of his time there.

There is work for all of the above named mechanics at this building. It would not be advisable to employ any fewer or any more men than at present.

Investigation shows that the mechanical plant is being operated very economically. The consumption of Electric current for both light and power has been reduced to the lowest possible point under present conditions.

220 volts is used on the lighting system, making necessary the use of 220 volt tungsten lamps. The cost of lamp renewals would be reduced were the lighting and distribution system changed to 110 volts; this change may be done on the switchboard by the ELECTRICIALS at the building.

The temperature of the boiler feed water is 195° F. at the point where it leaves the feed water heater, loses 20° between the feed water heater and the economizer, and increased 10° to 185°F. in passing through the economizer, entering the boiler at that temperature. The temperature of the gases in the boiler up-take is 270° F. The above indicates that the economizer is not as effective asit should be, probably due to scale on the inside of the tubes and soot on the outside.

While waiting instructions on the 8th instant, I made an inspection of the elevators and lifts in the building. All were found in satisfactory in every respect with the exception of freight lift #2 and the coin lift. Both of these lifts require new drum counterweight and cables as those in place have many broken wires.

OPERATING COST DATA.

The operating cost data given below is based upon the monthly records of coal and electric current consumption as kept in the Superintendent's office. The matter of depreciation of equipment has not been considered in any instance.

Actual cost of operating the steam and electric generating plants, year July 1, 1910 to June 30, 1911.

	Coal, 1,460 tons	\$ 6,050
	Ash removal	170
	Oil, repairs, etc.,	
	Readiness to serve, M. G. set	MARKET STREET,
		6,945
	O Olis B. Thuring on	★ 17 565
Labor:-	One Chief Engineer	3,100
	Two Asst Engineers @ \$1,550	
	Four Firemen @ \$900	3,600
	Two Electricianw 15% time	. 410
	Two Machinists 2% time	
	TWO CONTINES OF CLASSIC CONTINES	\$ 8,730
	Total	
	*Otal	å 13,013
	Current generated- Power308,600 K.W.H.	
	Light123,500 K.W.H.	
	Total432,100 K.W.H.	
	10001	
	Actual cost of operating the steam plant and	purchasing
electric	current, year August 1, 1911 to July 31, 1912.	
	Coal, 711 tons @ \$4.15	\$ 3,200
	COAL, TIL CORS & WILLIAM	
	Ash removal	
	0;1, repairs, etc.,	70

O_il, repairs, etc., 70
\$ 3,350

Labor:- One Fireman. 1,000
Two Firemen, \$ \$900. 1,800
One Fireman, one-third of time. 300

Current purchased:- Power, 228,000 K.W.H. \$ 1.8¢. \$ 4,104
Light 43,400 K.W.H. \$ 1.8¢. 781

**Total. **11,335

By comparing the above figures it will be noted that the current consumption for light and power has been reduced over 30% below that used when the generating plant was being operated. This is accounted for as follows:— Deep well air compressor changed from electric to steam drive; large plenum ventilating fan not run as

many hours as formerly; when machines are not in use, not permitted to run idle as much as formerly; are lamps and carbon incandescent lamps replaced by tungsten lamps.

The Superintendent states that the conditions at this mint for the year 1911-1912 were normal, so 771 tons coal, the amount burned that year may be considered as the amount required to supply live steam for auxiliaries, sweeps cellar, annealing room, refining room and the heating system. A study of the records of the monthly consumption of coal and electric current shows that under the present conditions, approximately 200 tons of coal are required per year in providing live steam for the heating system, the exhaust from the auxiliaries not providing sufficient steam for the heating of the building. This leaves 570 tons coal as that required per year for supply ing live steam to the auxiliaries, sweeps cellar, annealing room and refining room. A further study of the records indicates that when the electric generating plant was being operated, after deducting coal used for all other purposed, 4.5 pounds of coal were burned per K. W. H. generated. The current consumption for the next year will be increased about 40,000 K. W. H. over that for the past year, on account of a new system of refining by alternating current now being installed. Therefore the estimated current consumption for the next year, using the same care in the elimination of waste as in the past year is 271,400 + 40,000 = 311,400 K. W. H.

From the above data, the costs of operating the steam plant and purchasing current and operating both the steam and electric generating plants for the next year may be estimated.

Estimated cost of operating the steam plant and purchasing current for the next year is the cost of last year + $(40,000 \times 1.8¢)$, \$11,335 + 720 = \$12,055.

When operating the electric generating plant no coal would be used for heating as there would be sufficient exhaust steam for that purpose. The coal required to operate the steam and electric generating plants would therefore be that required to provide steam for the auxiliaries, sweeps cellar, annealing room, refinery room and generator engines, or, $570 + 311,400 \times 4.5$

It would be necessary to maintain a service conection to the

motor-generator set for emergency current, for which a "readiness to serve" charge of #300 per annum would be made.

Labor:	One Chief Engineer	\$ 1,400
Herbor.	Two Asst. Engineers @ \$1,200	2,400
	Three Firemen @ \$900	2,700
	One Fireman helper	
	Two Electricians 15% time	
	Two Machinists 2% time	55
	TWO MACHINISTS 2/2 OTMOS	\$ 7,625
plants fo	Total estimated cost of operating steam are or next year:-	nd electric
	Coal, 1,195 tons @ \$4.15	\$ 4,960
	Ash removal	125
	Oil, repairs, etc.,	
	Readiness to serve charge	
	Labor	\$13,460
purchase	Estimated cost to operate steam plant and electric current	\$12,055
-	Difference	\$ 1,405

The above calcultions indicate that under the conditions as they will exist for the next year, it will be more economical to purchase current than to operate the generating plant.

Respectfully,

(Signed) John Howatt, Inspector.

Form appro	SUPERV	EPARTMENT, VOUCHER FOR PURCHASES, AND SERVICES OTHER THAN PERSONAL OS 8600. the Comptroller of the Comptroller of the Comptroller of Appropriation: Negrouseal Equipment for Public Business Appropriation:	eldiu	4,0-,		Note ral Instruction on back of emorandum.	ns
тне (JNI'	ADDRESS: 1844 Marcel (City or town.)	<i>N</i> ₊	r Le	Dole	R. (State.)	
DATE OF DELIV	VERY	2 3 6 6 1	Un	IT PRIC	E.	Amount.	
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May	6	New Sot of Tolerator Bables on Elevator #1/				20	0.0
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Buildin	ng:	U. S. Mint Location: Des	me	·	C	lorad	22
Disbu their files.	cases v	READ THIS NOTE CAREFULLY. chers are no longer required. This Memorandum, for reference purposes solely, is a substitute. Make a liter gents for Public Buildings, when forwarding their accounts, will fill out the three lines below (check leg- where the Voucher is forwarded to the Department for payment the Memorandum must accompany it and re- teived from the Department, accompanied with the Memorandum, the three lines below (check legend) should.	end), deta	ch the	Memoran	idum and retain i	t for
		ADMINISTRATIVE ACTION.					
		bmitted for as follows:			\$		
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Paid b	y ch	eck No, dated, 190	, dre	uun	on		
by		, to order of Payee named (Name of disbursing officer.) Disbursing (Clerk or agent.)			S		

Treasury Bepartment,

OFFICE OF SUPERVISING ARCHITECT.

APPROPRIATION:

Mechanical Equipment Aw (State full title of appropriation, ulong both lines if necessary.)

Amount, \$ 2000

IN FAVOR OF

Nock & Jasside

(Name of payee, using both lines if necessary.)

For Purchases, and Services other than Personal.

[To be filled in by Disbursing Officer.]

8. R. JACOBS.

(Name of disbursing officer.)

Clerk

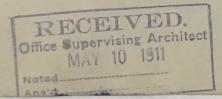
WASHINGTON, D. C. (Clerk or agent.)

(Place where located.)

190

(Period for which account is rendered.)

2-2014



GENERAL INSTRUCTIONS.

1. Form and use.—This form of voucher will be used for all expenditures except traveling expenses and personal services. Where an account is too large to be stated on one form, use additional forms, fastening them together in the upper left-hand corner. Fill out the certificates on the last form only.

2. Title of building.—State the title of the building on the line designated for that purpose, following it with the name of the city and State in which located. The attention of Custodians is particularly called to this requirement.

3. Certificates.—Vouchers received a the Department without certification will be returned. The approval blank, for the signature of the Assistant Secretary, is for use only by the reviewing authority at the Department when the voucher is paid at Washington, D. C.

4. Briefing.—The upper briefing on the back (both voucher and memorandum) must be properly filled out before the voucher is transmitted to the Department. Whether as a separate voucher forwarded for payment (in which case the number only is left blank) or as a voucher included in the abstract of a Disbursing Agent, this requirement must be adhered to. If the appropriation is unknown, leave the line blank. For annual appropriations consult "Instructions to Custodians."

5. Letters of transmittal.—Accompany all vouchers for unauthorized expenditures with letters of transmittal. Describe briefly the work done or services rendered, and whether satisfactorily completed or performed; if for articles or supplies, whether received in good condition; and a brief reference to the emergency which required immediate expenditure should be stated.

6. Itemization.—Unless issued under a contract or accepted proposal on file at the Department, or under a proposal accepted by a Custodian or other officer by authority from the Department, vouchers must be itemized, indicating the labor, material, and articles supplied, and the unit of price.

7. **Telegrams.**—Charges for telegraphic service must be accompanied with copies of the telegrams.

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General Instructions on back of Memorandum. Form approved by the Comptroller of the Treasury September 12, 1907. Appropriation: THE UNITED STATES, ADDRESS: Metroplitan Bank (Street and number.) (State.) (City or town. AMOUNT. DATE OF DELIVERY OR SERVICE. UNIT PRICE. ITEMS. Cts. Dollars. 1910 Dolls. Cts. Percountenviight ca 4500 TOTAL mint Location: enver, Building: U.S. READ THIS NOTE CAREFULLY. Duplicate vouchers are no longer required. This Memorandum, for reference purposes solely, is a substitute. Make a literal transcript above of the account shown on the Voucher.

Disbursing Agents for Public Buildings, when forwarding their accounts, will fill out the three lines below (check legend), detach the Memorandum and retain it for Dispursing Agents for Public Buildings, when forwarding their accounts, with in our time times these below (check legend), details the memoranding and retain it for their files.

In all cases where the Voucher is forwarded to the Department for payment the Memorandium must accompany it and must not be detached. When checks in payment of youchers are received from the Department, accompanied with the Memorandium, the three lines below (check legend) should be filled in for future reference by Custodians and others interested. ADMINISTRATIVE ACTION. Account submitted for Differences as follows: Amount allowed on voucher dated_, 190 , drawn on Paid by check No. ..., to order of Payee named above, for \$. Disbursing by ---(Clerk or agent.) (Name of disbursing officer.) (Place where located.)

VOUCHER FOR PURCHASES, AND SERVICES OTHER THAN PERSONAL.

TREASURY DEPARTMENT, OFFICE OF SUPERVISING ARCHITECT. Form No. 8600. Voucher No.

Treasury Department. OFFICE OF SUPERVISING ARCHITECT.

For Purchases, and Services other than Personal.

[To be filled in by Disbursing Officer.]

ACCOUNTS OF

(Name of disbursing officer.)

Disbursing

(Clerk or agent.)

(Place where located.)

(Period for which account is rendered.)

TREASURY DEPARTMENT. RECEIVED AUG 13 1910 Office of Supervising Architect.



GENERAL INSTRUCTIONS.

- 1. Form and use. This form of voucher will be used for all expenditures except traveling expenses and personal services. Where an account is too large to be stated on one form, use additional forms, fastening them together in the upper left-hand corner. Fill out the certificates on the last
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TREASURY DE OFFICE OF SUPERIVE FORM NO FORM APPROVED by the Treasury Sept	ISING ARCHITECT, O. 8600.	12	ul	1	Note eral Instruction on back of Memorandum.	
*	ADDRESS: 1532 Wynkoof St. Deine (City or town.)	bly/	60), I	Olovas (State.)	Lo.
DATE OF DELIVERY OR SERVICE.	ITEMS,	Uni	T PRI	Œ.	AMOUNT.	
1960	1 1	Dolls.	Cts.	Per—	Dollars.	Cts.
march 12	1 Syphon Jet Bowl, wall outlet	11	00	each	11	00
the first has been seen seen and and and any part life. Our was too life and any one was	1 flow "		50			50
	3 Almalo	9	50		28	50
	2 Dozen 2" Effansion Rubbers	3		doz.	6	00
	2 14x17 Earthenware Bowlo	2	-	"		00
				each		60
	Chech	1		1 2 1	Pia	
all are all the are and the last last last all all a last last last	voucher	11		isch	and)	*****
	Silemor fico bec				et to	
	public o			146	Dis-	
	bursing	Ches	12.	014	25035	
	of the					
					63	60
	Total.				60	00
Building: 1	J. S. Mint Location: Der	wes	/, /	60	lorado	
their files.	READ THIS NOTE CAREFULLY. there are no longer required. This Memorandum, for reference purposes solely, is a substitute. Make a literal gents for Public Buildings, when forwarding their accounts, will fill out the three lines below (check legent there the Voucher is forwarded to the Department for payment the Memorandum must accompany it and must be defined from the Department, accompanied with the Memorandum, the three lines below (check legend) should define the definition of the department.	transcript :	above o	f the acc	ount shown on the	
	ADMINISTRATIVE ACTION.					
	bmitted foras follows:				***********	
************	1 7 7 9		\$=		*********	
Amoun	at allowed on voucher		. \$			

, dated , drawn on

, to order of Payee named above, for \$

(Place where located.) 2—2014

, Disbursing (Clerk or agent.)

Paid by check No.

by _____(Name of disbursing officer.)

Voucher No.

Treasury Bepartment. OFFICE OF SUPERVISING ARCHITECT.

ROPRIATION:

For Purchases, and Services other than Personal.

[To be filled in by Disbursing Officer.]

ACCOUNTS OF

(Name of disbursing officer.)

Disbursing

(Clerk or agent.)

(Place where located.)

(Period for which account is rendered.)

2-2014

TREASURY DEPARTMENT! Office o'S privileg A chitect. I

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Note General Instructions on back of Memorandum.

Office of Supervising Abchitect.

Form No. 8600.

Form approved by the Comptroller of the Treasury September 12, 1907. Appropriation : ...

Yaults, Safes, and Locks for Public Buildings 1910 (State full title of appropriation.)

THE UNITED STATES,

J. M. Mossman Co., To

., DR.

		ADDRESS: 23 Warren St.,	New	York (Nev	York	
		(Street and number.)		(City or town.)			(State.)	
DATE OF DELI					Un	IT PRIC	E.	Amount	
190		ITEMS.			Dolls.	Cts.	Per—	Dollars.	Cts.
Nov	2	Cleaning five time locks			10	00	ea	50	00
					WH				
				*					
						-			
			*						
	Jan			/ Chec	a an s	au	men	tof	-
				vouche	z (0f	win	c St	This	
			(Memo	zandu	111 3	oaf	221)	
			4	0 0		15 0	11200	10	
				public	czeli	02	1012	9,00	
~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~				buzoin	a Cles		Ly x	coar	
			TOTAL	of the	Secret	ue	j:	50	00

Building: U. S. Mint

Location: Denver, Colorado,

READ THIS NOTE CAREFULLY.

Duplicate vouchers are no longer required. This Memorandum, for reference purposes solely, is a substitute. Make a literal transcript above of the account shown on the

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. AI	OMINISTRATIVE ACTION.	
Account submitted for	Custodian	\$
Amount allowed on voucher		
	, dated , 190 , drawn, to order of Payee named above, fo	
	, Disbursing (Clerk or agent.) (Place	

. Voucher No
317 reasury Department, Office of supervising architect.
APPROPRIATION: VAULTS SAFES & LOCKS FOR
(State full title of appropriation, using both lines if necessary.) PUBLIC BUILDINGS, 1910
Amount, \$IN FAVOR OF
(Name of payee, using both lines if necessary.)
Purchases, and Services other than Personal
[To be filled in by Disbursing Officer.]
ACCOUNTS OF
(Name of disbursing officer.)
Disbursing (Clerk or agent.)
(Place where located.)
(Period for which account is rendered.)

2-2014

TREASURY DEPARTMENT,
RECEIVED.
NOV 6 1909
Office of Supervising Architect.

GENERAL INSTRUCTIONS.

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Form approved b	DEPARTMENT, AND SERVICES OTHER THAN PERSONAL APPropriation: Repairs Treservation of Mublic 1 (State full title of appropriation.)	·	dú	M	Note ral Instruction on back of emorandum.	ns
THE UNI	TED STATES, To The Monarch Mfg. Co. ADDRESS: 10,73 Jason M. (State full title of appropriation.) (State full title of appropriation.) (Name of paper) (City or town.)	ver	1	, D		
DATE OF DELIVERY		Uni	T PRIC	E.	Amount.	
190 9	ITEMS:	Dolls.	Cts.	Per—	Dollars.	Cts.
) of 4	Furnishing and placing in place complete one G'x 8' skylight in the					
	southwest corner room of attic	1 M M M M M M M M M M M			200	0 0
	Chech i	n pa	13121 Sois	Si t	(1)	
	woucher	nous	with	ap	uzt)	
	g has bee	n ser	111	by-	Dio-	
	public	credi	chin	Buy	order	
	of the	Secre	tar	n.		
	TOTAL		-		200	00
Duplicate ve Voucher. Disbursing their files.	READ THIS NOTE CAREFULLY. This Memorandum, for reference purposes solely, is a substitute. Make a literal Agents for Public Buildings, when forwarding their accounts, will fill out the three lines below (check leg where the Voucher is forwarded to the Department for payment the Memorandum must accompany it and ecceived from the Department, accompanied with the Memorandum, the three lines below (check legend) showsted.	ral transcrip	pt abov	e of the a	account shown on	for
	ADMINISTRATIVE ACTION. ubmitted for s as follows:			\$		
Amor	int allowed on voucher			\$		
	heck No. , dated , 190 , to order of Payee named	, dra	wn	on		
by	(Name of disbursing officer.) (Name of disbursing officer.) (Clerk or agent.)	adove,	Place	Pare la		****

(Clerk or agent.)

(Place where located.)

2-2014

Treasury Bepartment.

OFFICE OF SUPERVISING ARCHITECT.

APPROPRIATION:

pairs of reservation of state full title of appropriation, using both lines if necessary

Amount \$ 200 00

For Purchases, and Services other than Personal.

[To be filled in by Disbursing Officer.]

ACCOUNTS OF

(Name of disbursing officer.)

Disbursing

(Place where located.)

(Period for which account is rendered.)

TREASURY DEPARTMENT, Office of Supervising Architect.

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*Voucher No.

Treasury Department,
OFFICE OF SUPERVISING ARCHITECT.

APPROPRIATION:

Chain of Preservation of State full title of appropriation, using both lines if necessary.)

Public Duildings, 1910

Amount \$ 5

IN FAVOR OF

Monarch My Co.
(Name of payee, using both lines if necessary.)

For Purchases, and Services other than Personal.

[To be filled in by Disbursing Officer.]

J. M. Joursend

(Name of disbursing officer.)

Washington, Disbursing

(Clerk or agent.)

(Place where located.)

190

(Period for which account is rendered.)

2-2014

TREASURY DEPARTMENT,
RECEIVED.
OCL 5 1909
Office of Supervising Architect.

GENERAL INSTRUCTIONS.

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(Clerk or agent.)

(Place where located.)

2-2014

(Name of disbursing officer.)

Voucher	No.	

Treasury Department,

OFFICE OF SUPERVISING ARCHITECT.

APPROPRIATION:

Repairs & Proservation of Public Public Pullings, 1910

Amount, \$95 00

IN FAVOR OF

The Monarch Manufacturing Name of payee, using both lines if necessary.)

For Purchases, and Services other than Personal.

[To be filled in by Disbursing Officer.]

ACCOUNTS OF

(Name of disbursing officer.)

Disbursing

Werk or agent

(Place where located.)

190

(Period for which account is rendered.)

2-2014

TREASURY DEPARTMENT,
RECEIVED.

JAN 3 1910

Office of Supervising Architect

GENERAL INSTRUCTIONS.

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TREASURY DEPARTMENT,
OFFICE OF SUP-BYISING ASCHITECT,
FORM NO. 8600.
Form approved by the Comptroller of
the Treasury September 12, 1907.

VOUCHER FOR PURCHASES, AND SERVICES OTHER THAN PERSONAL.

1711 Promont Pl

Note General Instructions on back of Memorandum.

Appropriation: Mechanical Equipment for Public Buildings 1910. (State full title of appropriation.)

THE UNITED STATES,

To The Hampson-Fielding Engineering Co., Dr. (Name of payee.)

Denver. Colo.

		ADDRESS; (Street and number.) (City or to	wn.)				(State.)	
DATE OF DELIVERY				Uni	T PRIC	IE.	AMOUNT.	
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by		(Name of disbursing officer.) Disbursing (Clerk or agent.)		(Place v	where loc	ated.) 2—20	014

Voucher No.

OFFICE OF SUPERVISING ARCHITECT.

APPROPRIATION:

Mechanical Equipment for (State full title of appropriation, using both lines if necessary.)

Amount, \$ 599 45

Hampson- Fielding Engineering.

(Name of parce, using both lines if necessary.)

For Purchases, and Services other than Personal.

[To be filled in by Disbursing Officer.]

ACCOUNTS OF

(Name of disbursing officer.)

Disbursing

(Clerk or agent.)

(Place where located.)

. 190

(Period for which account is rendered.)

2-2014

TREASURY DEPARTMENT,
RECHIVED.
NOV 11 1909
Office of Supervising Architect.

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TREASURY DEPARTMENT,
OFFICE OF SUPERVISING ARCHITECT.
Form No. 8600.
Form approved by the Comptroller of the Treasury September 12, 1907. VOUCHER FOR PURCHASES, AND SERVICES OTHER THAN PERSONAL. Note General Instructions on back of Memorandum. Appropriation: Vas THE UNITED STATES. DATE OF DELIVERY ITEMS. 1900 Cts Dollars. Cts. Check in payment of voucher (of which this Memorandum is a part) has been sent direct to public creditor by Disbursing Clerk, by order fully Secretary TOTAL Building: U. S. Mint Location: Denver READ THIS NOTE CAREFULLY. Duplicate vouchers are no longer required. This Memorandum, for reference purposes solely, is a substitute. Make a literal transcript above of the account shown on the Duplicate vouchers are no longer required. This meniorandum, for reference purposes society. Note the voucher. Voucher.

Disbursing Agents for Public Buildings, when forwarding their accounts, will fill out the three lines below (check legend), detach the Memorandum and retain it for their files.

In all cases where the Voucher is forwarded to the Department for payment the Memorandum must accompany it and must not be detached. When checks in payment of vouchers are received from the Department, accompanied with the Memorandum, the three lines below (check legend) should be filled in for future reference by Custodians and others interested. ADMINISTRATIVE ACTION. Account submitted for _ Differences as follows:

Disbursing

Amount allowed on voucher

(Name of disbursing officer.)

Paid by check No.

----, 190 , drawn on ., to order of Payee named above, for \$... (Place where located.)

Treasury Department.

OFFICE OF SUPERVISING ARCHITECT.

APPROPRIATION:

Vault, Sakes & Locks for Public.
(State full title of expropriation, using both lifes if necessary.)
Buildings, 1909

Amount \$25

IN FAVOR OF

For Purchases, and Services other than Personal.

[To be filled in by Disbursing Officer.]

(Name of disbursing officer.)

Washington, Distarring (Clerk or agent.)

(Place where located.)

(Period for which account is rendered.)

TREASURY DEPARTMENT, RECEIVED.

Office of Supervising Architect.

GENERAL INSTRUCTIONS.

1. Form and use.-This form of voucher will be used for all expenditures except traveling expenses and personal services. Where an account is too large to be stated on one form, use additional forms, fastening them together in the upper left-hand corner. Fill out the certificates on the last form only.

2. Title of building .- State the title of the building on the line designated for that purpose, following it with the name of the city and State in which located. The attention of Custodians is particularly called to this requirement.

3. Certificates .- Vouchers received at the Department without certification will be returned. The approval blank, for the signature of the Assistant Secretary, is for use only by the reviewing authority at the Department when the voucher is paid at Washington, D. C.

4. Briefing .- The upper briefing on the back (both voucher and memorandum) must be properly filled out before the voucher is transmitted to the Department. Whether as a separate voucher forwarded for payment (in which case the number only is left blank) or as a voucher included in the abstract of a Disbursing Agent, this requirement must be adhered to. If the appropriation is unknown, leave the line blank. For annual appropriations consult "Instructions to Custodians."

5. Letters of transmittal .- Accompany all vouchers for unauthorized expenditures with letters of transmittal. Describe briefly the work done or services rendered, and whether satisfactorily completed or performed; if for articles or supplies, whether received in good condition; and a brief reference to the emergency which required immediate expenditure should be stated.

6. Itemization.-Unless issued under a contract or accepted proposal on file at the Department, or under a proposal accepted by a Custodian or other officer by authority from the Department, vouchers must be itemized, indicating the labor, material, and articles supplied, and the unit of price.

7. Telegrams.—Charges for telegraphic service must be accompanied with copies of the telegrams.

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12. Final settlements.-Vouchers in final settlement of contracts under bond must not be issued without prior authority from the Department. Such settlements may involve the imposition of a penalty, the determination of which rests with the Secretary of the Treasury. Accepted proposals, whose terms may provide a penalty for delay in execution of work, should be similarly treated. The completion of work under such contracts or accepted proposals should be promptly reported to the Department, with a statement of account and a full explanation of the causes of delay, if any, reference being made in detail to any loss or damage sustained by the United States as a result of such delay.

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OFFICE OF SUPERV FORM No Form approved by the Treasury Sep	o. 8600. the Comptroller of		loca	0	eral Instructio on back of Memorandum.	ns
THE UNIT	TED STATES, To	<i>y</i> ,	Ω .Ω		OR.	
	ADDRESS: 125 So. 11 Ch S.J. (Name of payer) (Street and number.) (City or town.)			_/	(State.)	
ATE OF DELIVERY OR SERVICE.		Un	IT PRIC	E.	AMOUNT.	
1909	ITEMS.	Dolls.	Cts.	Per-	Dollars.	Cts.
w 2	Painting & Decorating,				18,000	-
	There value of work not completed				1	
	y sees our of the said Compreses				5,100	
	Less 100% retained 510.00				0,100	
	Less 100 se retained 510,00 Less payment 2250.00					
	, ,				2340	0
	ORIGINAL OF THIS ACCOUNT REFERRED TO AUDITOR FOR					
	TREASURY DEPARTMENT, FOR					
	SETTLEMENT, ON JAN 12 1909					
	Ollarrant in a					
	Warrant in payment of voucher (of which this					
	Memorandum is a part					
	will be sent direct to				021	12.000
	public creditor by Greas-				2340	00
	urer, U.S. by order of the					
	Secretary.					
Building:	Ha M. 1				0	_
bunding:	Docation	env	ex,		solo.	
Duplicate voi Voucher.	READ THIS NOTE CAREFULLY. schera are no longer required. This Memorandum, for reference purposes solely, is a substitute. Make a literative of the control	l transcrip	t above	of the	account shown on t	ha
their film	signis for Public Buildings, when forwarding their accounts, will fill out the three lines below (check lege where the Voucher is forwarded to the Department for payment the Memorandum must accompany it and medicated from the Department, accompanied with the Memorandum, the three lines below (check legend) should ted.	nd) detacl	h the 3	T		
	ADMINISTRATIVE ACTION.					
Account su	ibmitted for	~~~~	8	\$		
Differences	s as follows:					
-				ę		
Amou	ant allowed on voucher		8	8		
	eck No. , dated , 190	. drai	wn o	n		
-	to order of Payee named of	ibove,	for §	Š		-
by	(Name of disbursing officer.) Disbursing (Clerk or agent.)			ere loca		

Voucher No.

Treasury Department,

OFFICE OF SUPERVISING ARCHITECT.

APPROPRIATION:

Amount \$ 234000

(Name of payee, using both lines if necessary.)

For Purchases, and Services other than Personal.

[To be filled in by Disbursing Officer.]

ACCOUNTS OF

(Name of disbursing officer.)

Disbursing

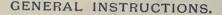
(Clerk or agent.)

(Place where located.)

(Period for which account is rendered.)

2-2014

TREASURY DEPARTMENT. RECEIVED Office of Supervising Architect.



1. Form and use. - This form of voucher will be used for all expenditures except traveling expenses and personal services. Where an account is too large to be stated on one form, use additional forms, fastening them together in the upper left-hand corner. Fill out the certificates on the last

2. Title of building.-State the title of the building on the line designated for that purpose, following it with the name of the city and State in which located. The attention of Custodians is particularly called to this

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Note General Instructions on back of Memorandum. OFFICE OF SUPERVISING ARCHITECT. FOrm No. 8600. Form No. 8600.

Form approved by the Comptroller of the Treasury September 12, 1907.

Appropriation: Mind Building Density.

(State full title of appropriation.) AMOUNT. DATE OF DELIVERY UNIT PRICE. TTEMS. Dollars. Ots. Per-1909 Miscellanions Changes Proposal accepted March 10. 1908 3.72200 1000 3,73200 Les deduction dated Get. 7. 1908, \$25.00. 8500 3,64700 Leas payments made 299880 64820 ORIGINAL OF THIS ACCOUNT REFERRED TO AUDITOR FOR TREASURY DEPARTMENT, FOR SETTLEMENT, ON A. J. C. Warrant in payment of woucher (of which this Memorandum is a part) 648 20 will be sent direct to public creditor by Ereas urer, U.S. by order of the Secretary.
Mint Blog. Location: Derver, Coloroso Building: U.S. READ THIS NOTE CAREFULLY. Duplicate conchers are no longer required. This Memorandum, for reference purposes solely, is a substitute. Make a literal transcript above of the account shown on the Disbursing Agents for Public Buildings, when forwarding their accounts, will fill out the three lines below (check legend), detach the Memorandum and retain it for fines. In all cases where the Voucher is forwarded to the Department for payment the Memorandum must accompany it and must not be detached. When checks in payment mohers are received from the Department, accompanied with the Memorandum, the three lines below (check legend) should be filled in for future reference by Castolians ADMINISTRATIVE ACTION. Account submitted for Differences as follows: Amount allowed on voucher Paid by check No. . dated __, 190 , drawn on ., to order of Payee named above, for & Disbursing ... (Clerk or agent.) (Name of disbursing officer.) (Place where located.)

VOUCHER FOR PURCHASES, AND SERVICES OTHER THAN PERSONAL.

TREASURY DEPARTMENT,

Voucher	No.	

Treasury Department, OFFICE OF SUPERVISING ARCHITECT.

APPROPRIATION:

Mind Building
(State full title of appropriation, using both line of necessary.)

Derver legislation

Amount, \$ 648 20

IN FAVOR OF

(Name of payee, using both lines if necessary.)

For Purchases, and Services other than Personal.

[To be filled in by Disbursing Officer.]

ACCOUNTS OF

(Name of disbursing officer.)

Disbursing

(Clerk or agent.)

(Place where located.)

....., 1

(Period for which account is rendered.)

2-2014

TREASURY DEPARTMENT,
RECEIVED.

JAN 14 1909

Vising Architect.

- Form and use.—This form of voucher will be used for all expenditures except traveling expenses and personal services. Where an account is too large to be stated on one form, use additional forms, fastening them together in the upper left-hand corner. Fill out the certificates on the last form only.
- Title of building.—State the title of the building on the line designated for that purpose, following it with the name of the city and State in which located. The attention of Custodians is particularly called to this requirement.
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TREASURY DEPARTMENT, VOUCHER FOR PURCHASES, AND SERVICES OTHER THAN PERSONAL. OFFICE OF SUPERVISING ARCHITECT. Form No. 8600, Note General Instructions on back of Memorandum. Form approved by the Comptroller of the Treasury September 12, 1907. Appropriation: THE UNITED STATES, Vewton humber ADDRESS: . (Street and number.) DATE OF DELIVERY OR SERVICE UNIT PRICE. AMOUNT. ITEMS. 1909 Dolls. Cts. Dollars. Five (5) panes of plate glass for the inclosure of balcony of Ingot Melhing Rim per proposal accepted by Department Check in payment of voucher (of which this Memorandum is a part) has been sent direct to public creditor by Disbursing Cherla Corder of the Secretary. Building: U. S. Mind READ THIS NOTE CAREFULLY. Duplicate vouchers are no longer required. This Memorandum, for reference purposes solely, is a substitute. Make a literal transcript above of the account shown on the ner, Disbursing Agents for Public Buildings, when forwarding their accounts, will fill out the three lines below (check legend), detach the Memorandum and retain it for Disbursing Agents for Public Buildings, when forwarding their accounts, will fill out the three lines below (check legend), detach the Memorandum and retain it for in all cases where the Voucher is forwarded to the Department for payment the Memorandum must accompany it and must not be detached. When checks in payment and others interested.

When checks in payment and others interested. ADMINISTRATIVE ACTION. Account submitted for ____ Differences as follows:

Amount allowed on voucher

(Name of disbursing officer.)

, dated ...

Disbursing ...

----, 190 , drawn on

(Place where located.)

..., to order of Payee named above, for \$.

(Clerk or agent.)

Paid by check No.

by.

Voucher J	Vo.					
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Treasury Department,

OFFICE OF SUPERVISING ARCHITECT.

APPROPRIATION:

Reference of Preservation of (State full title of appropriation, using both lines if necessary.)

Public Buildings, 1909

Amount, \$ 2650

IN FAVOR OF

Sayre New Sur Lunder Co.
(Name of payee, using both lines if necessary.)

For Purchases, and Services other than Personal.

[To be filled in by Disbursing Officer.]

ACCOUNTS OF

(Name of disbursing officer.)

Disbursing

(Clerk or agent.)

(Place where located.)

190

(Period for which account is rendered.)

TREASURY DEPARTMENT

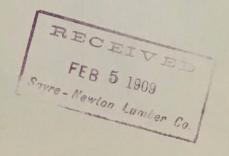
-2014 RECEIVED.

FEB 9 1909

Office of Supervising Architect.

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- 14. Disbursing agents.—These officers will number their vouchers on the back, in monthly series, beginning each month with the first voucher paid (No. 1), and following this in the order of payment. The blanks in the check-legend at the bottom of the voucher must be filled out by the Disbursing Agent. He must make no disbursements of any kind until authorized to do so by the Department, and upon receiving such authority should be careful to observe that his payments are made in accordance therewith. Under no circumstances should he make a payment in advance for work or services of any kind. No transmitting letters are required to accompany his accounts. (See also note on face of memorandum.)
- 15. Architects—Tarsney Act.—Architects are required to prepare and certify vouchers, in payment for work done under their local supervision, in accordance with the regulations and rules of the Department. Their form of certification should be as follows, written or stamped on the face of the voucher, and signed by them as architects: "Certified as to correctness and value of service performed, and approval for payment in the amount stated, viz, \$_______." The approval certificate on the voucher is for the signature of the Superintendent of Construction, who acts as the representative of the Department. It is desirable that application should be made by architects (stating the conditions under which they accrue) for payments on account of commissions.
- 16. Sample vouchers.—Vouchers, combined in sets, for distribution to those charged with the duty of preparing, certifying, and issuing vouchers, will be furnished upon request. These forms embrace the methods of accounting most frequently met with in the preparation of vouchers, and a reference to them as a guide will save time and avoid much unnecessary correspondence.



TREASURY DEPARTMENT, OFFICE OF SUPERVISING ARCHITECT. FORM No. 8600. Form approved by the Comptroller of the Treasury September 12, 1907. Appropriation: THE UNITED STATES, To 3 John Juleson (Name of payee.) ADDRESS: 123	loler	General Instructions on back of Memorandum.	
(Street number.) (City or town	a.)	(State.)	
DATE OF DELIVERY OR SERVICE.	UNIT PRICE.	AMOUNT.	
1909	Dolls. Cts.	Per— Dollars. C	Cts.
Leb 1 Painting & Decorating		180000	-
her value of works not completed		10,7000	
		7,3000	
Less 10% retained 730.00		//	
" payments made 4590.00		5,3200	
		1,9800	
ACCOUNT		- /	
ORIGINAL OF THIS ACCOUNT REFERRED TO AUDITOR FOR REFERRED TO AUDITOR FOR			
REFERRED TO AUDITOR TREASURY DEPARTMENT ON A STATE OF THE			
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READ THIS NOTE CAREFULLY. Duplicate vouchers are no longer required. This Memorandum, for reference purposes solely, is a substitute. Make a leading to the control of the	iteral transcript above o	f the account shown on the	
Disbursing Agents for Public Buildings, when forwarding their accounts, will fill out the three lines below (check their files.	legend), detach the Me	morandum and retain it for	
In all cases where the Voucher is forwarded to the Department for payment the Memorandum must accompany it an of vouchers are received from the Department, accompanied with the Memorandum, the three lines below (check legend) s and others interested.	d must not be detached hould be filled in for fut	. When checks in payment ure reference by Custodians	
ADMINISTRATIVE ACTION.			
Account submitted for	8		
Differences as follows:	- 100 May 100		
Amount allowed on voucher			
Amount allowed on voucher			
Paid by check No. , dated , 19 , to order of Payee named	d ahous for A		
by, Disbursing officer.), Disbursing(Clerk or agent.)	a doove, for \$	***************************************	
(Name of disputating outcor.) (Clerk or agent.)	(Place wher	e located.) 2-2014	

Voucher	No.	

Treasury Department,

OFFICE OF SUPERVISING ARCHITECT.

APPROPRIATION:

(State full title of appropriation, using both lines if necessary.)

Dervey & olo

Amount, \$ 1980 00

Name of payee, using both lines if necessary.)

For Purchases, and Services other than Personal.

[To be filled in by Disbursing Officer.]

ACCOUNTS OF

(Name of disbursing officer.)

Disbursing ..

(Clerk or agent.)

(Place where located.)

., 190

(Period for which account is rendered.)

2-004 REASURY DEPARTMENT,
RECEIVED.
FEB 5 1909
Office of Supervising Architect.

- 1. Form and use.—This form of voucher will be used for all expenditures except traveling expenses and personal services. Where an account is too large to be stated on one form, use additional forms, fastening them together in the upper left-hand corner. Fill out the certificates on the last form only.
- 2. Title of building.—State the title of the building on the line designated for that purpose, following it with the name of the city and State in which located. The attention of Custodians is particularly called to this requirement.
- 3. Certificates.—Vouchers received at the Department without certification will be returned. The approval blank, for the signature of the Assistant Secretary, is for use only by the reviewing authority at the Department when the voucher is paid at Washington, D. C.
- 4. Briefing.—The upper briefing on the back (both voucher and memorandum) must be properly filled out before the voucher is transmitted to the Department. Whether as a separate voucher forwarded for payment (in which case the number only is left blank) or as a voucher included in the abstract of a Disbursing Agent, this requirement must be adhered to. If the appropriation is unknown, leave the line blank. For annual appropriations consult "Instructions to Custodians."
- 5. Letters of transmittal.—Accompany all vouchers for unauthorized expenditures with letters of transmittal. Describe briefly the work done or services rendered, and whether satisfactorily completed or performed; if for articles or supplies, whether received in good condition; and a brief reference to the emergency which required immediate expenditure should be stated.
- 6. Itemization.—Unless issued under a contract or accepted proposal on file at the Department, or under a proposal accepted by a Custodian or other officer by authority from the Department, vouchers must be itemized, indicating the labor, material, and articles supplied, and the unit of price.
- Telegrams.—Charges for telegraphic service must be accompanied with copies of the telegrams.
- 8. Reimbursements.—Vouchers covering a reimbursement for minor expenditures incurred must be accompanied with receipted bills. Officers and employees are not entitled to reimbursement for any expenditures made from their private funds (other than for purely personal traveling expenses), except under stress of urgent or unforeseen public necessity. Before using their own funds, they should ascertain whether it is feasible to forward vouchers to the Department for payment. The measure of the feasibility of so making payment should not be their own convenience or desire. Where the stress of public necessity requires officers and employees to use their own funds, the facts should be set out in the vouchers.
- Correction of errors.—Errors in computation or extension, in stating dates of contracts, proposals, and authorizations and the omission of signatures from certificates should be carefully guarded against.
- 10. Additions and deductions.—All acceptances by the Department involving additions to or deductions from formal contracts or accepted proposals, and all revocations of prior acceptances, must be taken up in chronological order in all vouchers issued on account of such contracts or proposals. Items of this character affect the amount of the retained percentages and the payments to be made, and can not properly be omitted.
- 11. Division under appropriations.—In vouchers issued under contracts or accepted proposals involving a charge against two or more appropriations, the contract or proposal must be taken up as a whole for each appropriation, and separate vouchers rendered under each head, deducting from the amount of the contract or proposal in each voucher the sum or sums properly chargeable to the other items of appropriations. In this manner the contract or proposal is divided under its respective heads.

- 12. Final settlements.—Vouchers in final settlement of contracts under bond must not be issued without prior authority from the Department. Such settlements may involve the imposition of a penalty, the determination of which rests with the Secretary of the Treasury. Accepted proposals, whose terms may provide a penalty for delay in execution of work, should be similarly treated. The completion of work under such contracts or accepted proposals should be promptly reported to the Department, with a statement of account and a full explanation of the causes of delay, if any, reference being made in detail to any loss or damage sustained by the United States as a result of such delay.
- 13. Superintendents of construction.—When issuing vouchers for presentation to a Disbursing Agent for payment, superintendents must see that they are filled out and complete in every particular, excepting only the check-legend at bottom of voucher, the number, and the lower part of the brief on the back. The memorandum, which should be prepared with equal care, can only be detached by the Disbursing Agent or at the Department.
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- 15. Architects—Tarsney Act,—Architects are required to prepare and certify vouchers, in payment for work done under their local supervision, in accordance with the regulations and rules of the Department. Their form of certification should be as follows, written or stamped on the face of the voucher, and signed by them as architects: "Certified as to correctness and value of service performed, and approval for payment in the amount stated, viz, \$....................." The approval certificate on the voucher is for the signature of the Superintendent of Construction, who acts as the representative of the Department. It is desirable that application should be made by architects (stating the conditions under which they accrue) for payments on account of commissions.
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TREASURY DE OFFICE OF SUPERVI FORM NO Form approved by the Treasury Sept	Appropriation: Brish Building Dense.	e	Co	OM	Note ral Instruction on back of femorandum.	ıs
THE UNIT	ADDRESS: (Street and number.) (State full tiple of appropriation.) (Name of payee.) (City or town.)	le	h	_, D	R. Kansa (State.)	ð.
TE OF DELIVERY	3 4 2 6 0	Uni	T PRICE	ū.	AMOUNT.	
or Service.	TIEMS. S	Dolls.	Cts.	Per—	Dollars.	Cts.
ec 5	Carring panels over windows and				4,443	0 0
	Less value of work not comple	ted			1821	50
	A Partie of work Mot Consujerse				2621	n
	hers 30 % retained 786.45				1341	53
	ORIGINAL OF THIS ACCOUNT MAN 555. 10 REFERRED TO AUDITOR FOR				1279	9.
	TREASURY DEPARTMENT, FOR SETTLEMENT, ON					
	Warrant in payment					
	of vouchez (of which this Memorandum is a part)					
	will be sent direct to					
	public creditor by Creas-					
	Secretary. Total.				1240	0.5
	Secretary. Total.				12/9	70
Voucher. Disbursing their files. In all case	READ THIS NOTE CAREFULLY. Conchers are no longer required. This Memorandum, for reference purposes solely, is a substitute. Make a lite of Agents for Public Buildings, when forwarding their accounts, will fill out the three lines below (check leg is where the Voucher is forwarded to the Department for payment the Memorandum must accompany it and received from the Department, accompanied with the Memorandum, the three lines below (check legend) sho	ral transcrigend), deta	ipt abov	e of the	account shown on ndum and retain it	for
and others inter						
	submitted for			\$		
Difference	$es\ as\ follows$:					
Âm.	ount allowed on voucher			\$		
	check No, dated, 190			on_		
******	, to order of Payee named					
by	(Name of disbursing officer.) Disbursing (Clerk or agent.)		(Place v	where loc	nated.) 2—20	114

(Place where located.)

2-2014

VOUCHER FOR PURCHASIS, AND SERVICES OTHER THAN PERSONAL.

Voucher	No.	F = 9 N > 0 A A A A		
Treasur	u I	Benari	ment	t.

APPROPRIATION:

OFFICE OF SUPERVISING ARCHITECT.

Derwer Colorado.

For Purchases, and Services other than Personal.

[To be filled in by Disbursing Officer.]

ACCOUNTS OF

(Name of disbursing officer.)

Disbursing

(Clerk or agent.)

(Place where located.)

(Period for which account is rendered.)

2-2014 TREASURY DEPARTM

Office of Supervising Architect.

- 1. Form and use. This form of voucher will be used for all expenditures except traveling expenses and personal services. Where an account is too large to be stated on one form, use additional forms, fastening them together in the upper left-hand corner. Fill out the certificates on the last form only.
- 2. Title of building .- State the title of the building on the line designated for that purpose, following it with the name of the city and State in which located. The attention of Custodians is particularly called to this requirement.
- 3. Certificates .- Vouchers received at the Department without certification will be returned. The approval blank, for the signature of the Assistant Secretary, is for use only by the reviewing authority at the Department when the voucher is paid at Washington, D. C.
- 4. Briefing .- The upper briefing on the back (both voucher and memorandum) must be properly filled out before the voucher is transmitted to the Department. Whether as a separate voucher forwarded for payment (in which case the number only is left blank) or as a voucher included in the abstract of a Disbursing Agent, this requirement must be adhered to. If the appropriation is unknown, leave the line blank. For annual appropriations consult "Instructions to Custodians."
- 5. Letters of transmittal .- Accompany all vouchers for unauthorized expenditures with letters of transmittal. Describe briefly the work done or services rendered, and whether satisfactorily completed or performed; if for articles or supplies, whether received in good condition: and a brief reference to the emergency which required immediate expenditure should be stated.
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- 9. Correction of errors.-Errors in computation or extension, in stating dates of contracts, proposals, and authorizations and the omission of signatures from certificates should be carefully guarded against.
- 10. Additions and deductions .- All acceptances by the Department involving additions to or deductions from formal contracts or accepted proposals, and all revocations of prior acceptances, must be taken up in chronological order in all vouchers issued on account of such contracts or proposals Items of this character affect the amount of the retained percentages and the payments to be made, and can not properly be omitted.
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- 12. Final settlements.-Vouchers in final settlement of contracts under bond must not be issued without prior authority from the Department. Such settlements may involve the imposition of a penalty, the determination of which rests with the Secretary of the Treasury. Accepted proposals, whose terms may provide a penalty for delay in execution of work, should be similarly treated. The completion of work under such contracts or accepted proposals should be promptly reported to the Department, with a statement of account and a full explanation of the causes of delay, if any, reference being made in detail to any loss or damage sustained by the United States as a result of such delay.
- 13. Superintendents of construction.-When issuing vouchers for presentation to a Disbursing Agent for payment, superintendents must see that they are filled out and complete in every particular, excepting only the check-legend at bottom of voucher, the number, and the lower part of the brief on the back. The memorandum, which should be prepared with equal care, can only be detached by the Disbursing Agent or at the Department.
- 14. Disbursing agents,-These officers will number their vouchers on the back, in monthly series, beginning each month with the first voucher paid (No. I), and following this in the order of payment. The blanks in the check-legend at the bottom of the voucher must be filled out by the Disbursing Agent. He must make no disbursements of any kind until authorized to do so by the Department, and upon receiving such authority should be careful to observe that his payments are made in accordance therewith. Under no circumstances should be make a payment in advance for work or services of any kind. No transmitting letters are required to accompany his accounts. (See also note on face of memorandum.)
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- 16. Sample vouchers, -Vouchers, combined in sets, for distribution to those charged with the duty of preparing, certifying, and issuing vouchers, will be furnished upon request. These forms embrace the methods of accounting most frequently met with in the preparation of vouchers, and a reference to them as a guide will save time and avoid much unnecessary correspondence.

TREASURY DEPA OFFICE OF SUPERVISIN Form No. 8 Form approved by the the Treasury Septemb	G ARCHITECTS 600. Comptroller of ber 12, 1907.	0	lo	7.1	Note ral Instruction on back of emorandum.	18
THE UNITE	D STATES, To John Jiloon (State of propriation.) ADDRESS: 125 Jo. 116 St. (Street and number.) (City or town.)			, D	R	
DATE OF DELIVERY		Uni	T PRICE	le.	Amount.	
OR SERVICE.	E & C ITEMS.	Dolls.	Cts.	Per—	Dollars.	Cts.
Dec/ 1 (Painting & Decorating				18000	00
	I Lefs value of work not com	plet	ed		15,500	000
					2,500	0
	hep 10% retained				250	00
	Amount d	ue.			2,250	-00
TREAS	NAL OF THIS ACCOUNT RRED TO AUDITOR FOR SURY-DEPARTMENT, FOR					
SEITL	EMENT, ON DEC 8 1908					
	Warrant in payment					-
0	f voucher (of which this		.,			
9	l'imorandum is a part)					
	will be sent direct to.					
P	ublic creditor by Greas-					
u	rer, U.S. by order of the			-	2,250	000
S	eccetary. Total		*****			
Building: U	I. S. Mink Location: D	env	en,		0000,	
Voucher. Disbursing Age	READ THIS NOTE CAREFULLY. Deep are no longer required. This Memorandum, for reference purposes solely, is a substitute. Make a little ents for Public Buildings, when forwarding their accounts, will fill out the three lines below (check leaver the Voucher is forwarded to the Department for payment the Memorandum must accompany it and lived from the Department, accompanied with the Memorandum, the three lines below (check legend) she is the property of the pr	gend), det	ach the	Memor	andum and retain	it for
	ADMINISTRATIVE ACTION.			dh		
Account sub	$as\ follows:$			\$		
Differences	as follows:					
**************************************				\$		
	ck No, dated, 190			on		
Paid by che	ck No. , dated , to order of Payee named	above	e, for	\$		
Ъу	(Name of disbursing officer.) Disbursing (Clerk or agent.)	*****				2014

Voucher No.
Treasury Department,
OFFICE OF SUPERVISING ARCHITECT.
APPROPRIATION: Mind Building (State full title of appropriation, using both lips if necessary.) Denvey, Colo
Amount, \$ 2,25000
IN FAVOR OF JOHN July SON (Name of payee, using both lines if necessary.)
Purchases, and Services other than Personal.
[To be filled in by Disbursing Officer.]
ACCOUNTS OF
(Name of disbursing officer.)
Disbursing

(Place where located.)

(Period for which account is rendered.)

2-2014

(Clerk or agent.)

- Form and use.—This form of voucher will be used for all expenditures except traveling expenses and personal services. Where an account is too large to be stated on one form, use additional forms, fastening them together in the upper left-hand corner. Fill out the certificates on the last form only.
- Title of building.—State the title of the building on the line designated for that purpose, following it with the name of the city and State in which located. The attention of Custodians is particularly called to this requirement.
- 3. Certificates.—Vouchers received at the Department without certification will be returned. The approval blank, for the signature of the Assistant Secretary, is for use only by the reviewing authority at the Department when the voucher is paid at Washington, D. C.
- 4. Briefing.—The upper briefing on the back (both voucher and memorandum) must be properly filled out before the voucher is transmitted to the Department. Whether as a separate voucher forwarded for payment (in which case the number only is left blank) or as a voucher included in the abstract of a Disbursing Agent, this requirement must be adhered to. If the appropriation is unknown, leave the line blank. For annual appropriations consult "Instructions to Custodians."
- 5. Letters of transmittal.—Accompany all vouchers for unauthorized expenditures with letters of transmittal. Describe briefly the work done or services rendered, and whether satisfactorily completed or performed; if for articles or supplies, whether received in good condition; and a brief reference to the emergency which required immediate expenditure should be stated.
- 6. Itemization.—Unless issued under a contract or accepted proposal on file at the Department, or under a proposal accepted by a Custodian or other officer by authority from the Department, vouchers must be itemized, indicating the labor, material, and articles supplied, and the unit of price.
- 7. Telegrams.—Charges for telegraphic service must be accompanied with copies of the telegrams.
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- Correction of errors.—Errors in computation or extension, in stating dates of contracts, proposals, and authorizations and the omission of signatures from certificates should be carefully guarded against.
- 10. Additions and deductions.—All acceptances by the Department involving additions to or deductions from formal contracts or accepted proposals, and all revocations of prior acceptances, must be taken up in chronological order in all vouchers issued on account of such contracts or proposals. Items of this character affect the amount of the retained percentages and the payments to be made, and can not properly be omitted.
- 11. Division under appropriations.—In vouchers issued under contracts or accepted proposals involving a charge against two or more appropriations, the contract or proposal must be taken up as a whole for each appropriation, and separate vouchers rendered under each head, deducting from the amount of the contractor proposal in each voucher the sum or sums properly chargeable to the other items of appropriations. In this manner the contract or proposal is divided under its respective heads.

- 12. Final settlements,—Vouchers in final settlement of contracts under bond must not be issued without prior authority from the Department. Such settlements may involve the imposition of a penalty, the determination of which rests with the Secretary of the Treasury. Accepted proposals, whose terms may provide a penalty for delay in execution of work, should be similarly treated. The completion of work under such contracts or accepted proposals should be promptly reported to the Department, with a statement of account and a full explanation of the causes of delay, if any, reference being made in detail to any loss or damage sustained by the United States as a result of such delay.
- 13. Superintendents of construction.—When issuing vouchers for presentation to a Disbursing Agent for payment, superintendents must see that they are filled out and complete in every particular, excepting only the check-legend at bottom of voucher, the number, and the lower part of the brief on the back. The memorandum, which should be prepared with equal care, can only be detached by the Disbursing Agent or at the Department.
- 14. Disbursing agents.—These officers will number their vouchers on the back, in monthly series, beginning each month with the first voucher paid (No. 1), and following this in the order of payment. The blanks in the check-legend at the bottom of the voucher must be filled out by the Disbursing Agent. He must make no disbursements of any kind until authorized to do so by the Department, and upon receiving such authority should be careful to observe that his payments are made in accordance therewith. Under no circumstances should he make a payment in advance for work or services of any kind. No transmitting letters are required to accompany his accounts. (See also note on face of memorandum.)
- 15. Architects—Tarsney Act.—Architects are required to prepare and certify vouchers, in payment for work done under their local supervision, in accordance with the regulations and rules of the Department. Their form of certification should be as follows, written or stamped on the face of the voucher, and signed by them as architects: "Certified as to correctness and value of service performed, and approval for payment in the amount stated, viz, \$_______." The approval certificate on the voucher is for the signature of the Superintendent of Construction, who acts as the representative of the Department. It is desirable that application should be made by architects (stating the conditions under which they accrue) for payments on account of commissions.
- 16. Sample vouchers.—Vouchers, combined in sets, for distribution to those charged with the duty of preparing, certifying, and issuing vouchers, will be furnished upon request. These forms embrace the methods of accounting most frequently met with in the preparation of vouchers, and a reference to them as a guide will save time and avoid much unnecessary correspondence.

Note General Instructions on back of Memorandum. VOUCHER FOR PURCHASES, AND SERVICES OTHER THAN PERSONAL. TREASURY DEPARTMENT,
OFFICE OF SUPERVISING ARCHITECT.
FORM NO. 8600. Form approved by the Comptroller of the Treasury September 12, 1907. Appropriation: THE UNITED STATES. AMOUNT UNIT PRICE. DATE OF DELIVERY OR SERVICE. ITEMS. Dollars. Cts. Cts. 1900 Painting & Decorating
Less value of work I not completed 18,000 00 8,07500 9,92500 hess 10% setained 992.50 "payments made 6.570.00 2,362 Warrant in payment of voucher (of which this Memorandum is a part) ORIGINAL OF THIS ACCOUNT will be sent direct to REFERRED TO AUDITOR FOR TREASURY DEPARTMENT, FOR public creditor by Greas-SETTLEMENT, ON .. urer, Al. S. by order of the Secretary. 2,362 50 Building: U. S. Mink READ THIS NOTE CAREFULLY. Duplicate vouchers are no longer required. This Memorandum, for reference purposes solely, is a substitute. Make a literal transcript above of the account shown on the Voucher.

Disbursing Agents for Public Buildings, when forwarding their accounts, will fill out the three lines below (check legend), detach the Memorandum and retain it for Dispursing Agents for rubble buildings, when for all their files.

In all cases where the Voucher is forwarded to the Department for payment the Memorandum must accompany it and must not be detached. When checks in payment of vouchers are received from the Department, accompanied with the Memorandum, the three lines below (check legend) should be filled in for future reference by Custodians and others interested. ADMINISTRATIVE ACTION. Account submitted for Differences as follows:... Amount allowed on voucher Paid by check No., 190 , drawn on

., to order of Payee named above, for \$.

(Place where located.)

(Clerk or agent.)

, Disbursing

(Name of disbursing officer.)

1342 Voucher No.

Treasury Department,
OFFICE OF SUPERVISING ARCHITECT.

APPROPRIATION:

Mind Bulding Denvey (State full title of appropriation, using both lines if necessary.)

Amount, \$ 236250

Name of payee, using both lines if necessary.)

For Purchases, and Services other than Personal.

[To be filled in by Disbursing Officer.]

ACCOUNTS OF

(Name of disbursing officer.)

Disbursing (Clerk or agent.)

(Place where located.)

...., 190

(Period for which account is rendered.)

2-2014

TREASURY DEPARTMENT, RECEIVED.

MAR 5 1909

Office of Supervising Architect.

- 1. Form and use.—This form of voucher will be used for all expenditures except traveling expenses and personal services. Where an account is too large to be stated on one form, use additional forms, fastening them together in the upper left-hand corner. Fill out the certificates on the last form only.
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the Treasury Sep	ISING ARCHITECT.	Mint	Build	ling,	OTHER THAN P	ERSONAL	0	lo		Note ral Instruction back of temorandum.	
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Voucher No.
Treasury Department, Office of supervising architect.
APPROPRIATION: Mind Building 1 (State full title of appropriation, using both lines if necessary.) Derwier 6 olo Amount, \$ 227 = IN FAXOR OF Amount for a sum work of the content of payee, using both lines if necessary.)
r Purchases, and Services other than Personal.
[To be filled in by Disbursing Officer.] ACCOUNTS OF
(Name of disbursing officer.)
Disbursing (Clerk or agent.)
(Place where located.) , 190 (Period for which account is rendered.)

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- 15. Architects—Tarsney Act.—Architects are required to prepare and certify vouchers, in payment for work done under their local supervision, in accordance with the regulations and rules of the Department. Their form of certification should be as follows, written or stamped on the acc of the voucher, and signed by them as architects: "Certified as to correctness and value of service performed, and approval for payment in the amount stated, viz, \$.................................." The approval certificate on the voucher is for the signature of the Superintendent of Construction, who acts as the representative of the Department. It is desirable that application should be made by architects (stating the conditions under which they accrue) for payments on account of commissions.
- 16. Sample vouchers.—Vouchers, combined in sets, for distribution to those charged with the duty of preparing, certifying, and issuing vouchers, will be furnished upon request. These forms embrace the methods of accounting most frequently met with in the preparation of vouchers, and a reference to them as a guide will save time and avoid much unnecessary correspondence.

	ADDRESS: 1711 Tremont St. (City or town.)	ewe	24, 2230200	lorado. (State.)	
OF DELIVED	ITEMS.		PRICE.	AMOUNT	Cts
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	hers payment on account			1183	7
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	Check in payment				
	voucher (of which this				
	Memorandum is a part)			***	
	has been sent direct to				
	public creditor by Dis-				-
	bussing Clerk, by order				
	bussing carrier			1183	3 0
	. of the Secretary TOTAL.				-/
	ng: U. S. Mint Location:) ens	ex,	Colo.	
Buildi	1g: U.S. 1/WWI				
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Dunli	READ THIS NOTE CAREFULLY.	iteral transc	eript above of	the account shown orandum and retain	on the
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(Name of disbursing officer.)

Treasury Department,
OFFICE OF SUPERVISING ARCHITECT.

APPROPRIATION:

Mechanical Equipment for
(State full title of appropriation, Using both lines) necessary.)

Public Buildings, 1909

Amount, \$1183.93

IN FAVOR OF

Hampson Fielding Engineering to
(Name of payee, using both lines if negossary.)

For Purchases, and Services other than Personal.

[To be filled in by Disbursing Officer.]

ACCOUNTS OF

(Name of disbursing officer.)

Disbursing

(Clerk or agent.)

(Place where located.)

. 190

(Period for which account is rendered.)

2-2014

TREASURY DEPARTMENT,
RECEIVED.
MAY 10 1909
Office of Supervising Architect.

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Note General Instructions on back of Memorandum.

Mint Building, Denver. Colorado. (State full title of appropriation.)

THE UNITED STATES,

Appropriation:

John Gibson

(Place where located.) 2-2014

125 So 11th 0+

(Name of payee.)

		Address: Philade.	lphia	, I	a.		
		(Street and number.) (City or town.)		,		(State,)	
DATE OF DELIVERY OR SERVICE,		. ITEMS.	Un	IT PRIC	E.	Amount	
			Dolls.	Cts.	Per-	Dollars,	C
Apr.	27	Painting & Decorating				18,000	00
		Proposal accepted Mar. 15th, 1909				225	
						18,225	
		Less value of work not completed				1,000	
						17,225	
		Less 10% retained 1,722,50					
		" payments made 11.947.50				13,670	00
		Amount due	********			\$ 3,555	
				~~~~~			
		Referred to and may 5-09					
		(Warrant in paym	ent				
		of vouchez (of which t					
		Memorandum is a pa					
		will be sent direct	Manager Andreas			3 3,555	00
		public creditor by Gree					_
		urer, U.S. by order of 1					
3,5	55.0		ne				
		Secretary.					
Buildin	ıg: U.	. S. Location:					
Duplic	ate roucher	READ THIS NOTE CAREFULLY.					=
their files	1000	ats for Public Buildings, when forwarding their accounts, will fill out the three lines below (check leger re the Voncher is forwarded to the Department of the Country of					
In all of vouchers is	cases when	re the Voucher is forwarded to the Department for payment the Memorandum must accompany it and me ed from the Department, accompanied with the Memorandum, the three lines below (check legend) should	ist not be	the M	d. Wh	dum and retain it f	or
			be filled if	i for fu	ture rei	ference by Custodia	ns
Accoun	t cuhm	ADMINISTRATIVE ACTION.					
Differen	rces a	nitted fors follows:		- \$			
				-			
-				- \$			
An	rount	allowed on voucher		8			Ì
Paid by	check	e No					=
7		, to order of Pauce named a	bove, f	or S			
by	(N	ame of disbursing officer.) Disbursing (Clerk or agent.)					
			(Pla	ce whe	re locate	ed.) 2-2014	

Voucher No.

# Treasury Department,

OFFICE OF SUPERVISING ARCHITECT.

#### APPROPRIATION:

(State full title of appropriation, using both lines if necessary.)

Amount, \$ 3, 555 00

(Name of payee, using both lines if necessary.)

# For Purchases, and Services other than Personal.

[To be filled in by Disbursing Officer.]

ACCOUNTS OF

(Name of disbursing officer.)

Disbursing

(Clerk or agent.)

(Place where located.)

. 190

(Period for which account is rendered.)

TREASURY DEPARTMENT,
RECEIVED.
MAY 1 1909
Office of Supervising Architect.

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by

(Name of disbursing officer.)

# REPATRS AND PRESERVATION OF PURLIC

Denver, Colorados  (Storet and Stumber)  (City of town.)	THE UN	ITED STATES,  To	of appropriation.)	CANADA STANDARD OF STANDARD STANDARD STANDARD		) _R .	
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Sept. 10 New Skylights, Ventilating Flues and Doors,  Less amount charged to appropriation for Mechanical  Equipment of Public Buildings, 1909,  1,889  3,412  Less payments on account,  ORIGINAL OF THE ACCOUNT  TOTAL  1,162 or  ORIGINAL OF THE ACCOUNT  TOTAL  1,162 or  ORIGINAL OF THE ACCOUNT  TOTAL  Location: Denver, Colorado  READ THIS NOTE CAREFULLY.  Populate weathers are as leaser required. This Memorandum, for reference purposes skyl, a subditine. Make altered transcript above of the account aboven on the Denver of the Account above the Venezier of the Account aboven on the Denver of the Account above the Venezier of the Account above the Venezier of the Account above the Venezier of the Account above on the Denver of the Account above the Venezier of the Account above on the Account above the Venezier of the Account above on the Account above the Venezier of the Account above of th	TE OF DELIVERY OR SERVICE.			Us	OT PRICE.	AMOUNT.	
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Paid by check No. , dated , 190 , drawn on	Am				\$	***************	THE
		check No. , dated		190 . dra	wn on		III II

, Disbursing (Clerk or agent.)

(Place where located.)

2-2014

Denny Calo, Woucher No. Mint

Treasury Department,
OFFICE OF SUPERVISING ARCHITECT.

#### APPROPRIATION:

rs and Preservation of
(State full title of appropriation, using both lines if necessary.)

lic Buildings, 1909.

Amount, \$1162.00

IN FAVOR OF

Z.E. Moncrief (Name of payee, using both lines if necessary.)

#### For Purchases, and Services other than Personal.

[To be filled in by Disbursing Officer.]

ACCOUNTS OF

(Name of disbursing officer.)

Disbursing ...

(Clerk or agent.)

(Place where located.)

7

(Period for which account is rendered.)

2-201

TREASURY DEPARTMENT,
RECEIVED.
SEP 14 1909
Office of Supervising Architect.



#### GENERAL INSTRUCTIONS.

1 Form and use.—This form of voucher will be used for all expenditures except traveling expenses and personal services. Where an account is too large to be stated on one form, use additional forms, fastening them together in the upper left-hand corner. Fill out the certificates on the last form only.

2. Title of building.—State the title of the building on the line designated for that purpose, following it with the name of the city and State in which located. The attention of Custodians is particularly called to this requirement.

3. Certificates.—Vouchers received at the Department without certification will be returned. The approval blank, for the signature of the Assistant Secretary, is for use only by the reviewing authority at the Department when the voucher is paid at Washington, D. C.

4. Briefing.—The upper briefing on the back (both voucher and memorandum) must be properly filled out before the voucher is transmitted to the Department. Whether as a separate voucher forwarded for payment (in which case the number only is left blank) or as a voucher included in the abstract of a Disbursing Agent, this requirement must be adhered to. If the appropriation is unknown, leave the line blank. For annual appropriations consult "Instructions to Custodians."

5. Letters of transmittal.—Accompany all vouchers for unauthorized expenditures with letters of transmittal. Describe briefly the work done or services rendered, and whether satisfactorily completed or performed; if for articles or supplies, whether received in good condition; and a brief reference to the emergency which required immediate expenditure should be stated.

6. Itemization.—Unless issued under a contract or accepted proposal on file at the Department, or under a proposal accepted by a Custodian or other officer by authority from the Department, vouchers must be itemized, indicating the labor, material, and articles supplied, and the unit of price.

7. **Telegrams.**—Charges for telegraphic service must be accompanied with conies of the telegrams.

8. Reimbursements.—Vouchers covering a reimbursement for minor expenditures incurred must be accompanied with receipted bills. Officers and employees are not entitled to reimbursement for any expenditures made from their private funds (other than for purely personal traveling expenses), except under stress of urgent or unforeseen public necessity. Before using their own funds, they should ascertain whether it is feasible to forward vouchers to the Department for payment. The measure of the feasibility of so making payment should not be their own convenience or desire. Where the stress of public necessity requires officers and employees to use their own funds, the facts should be set out in the vouchers.

 Correction of errors.—Errors in computation or extension, in stating dates of contracts, proposals, and authorizations and the omission of signatures from certificates should be carefully guarded against.

10. Additions and deductions.—All acceptances by the Department involving additions to or deductions from formal contracts or accepted proposals, and all revocations of prior acceptances, must be taken up in chronological order in all vouchers issued on account of such contracts or proposals. Items of this character affect the amount of the retained percentages and the payments to be made, and can not properly be omitted.

11. Division under appropriations.—In vouchers issued under contracts or accepted proposals involving a charge against two or more appropriations, the contract or proposal must be taken up as a whole for each appropriation, and separate vouchers rendered under each head, deducting from the amount of the contract or proposal in each voucher the sum or sums properly chargeable to the other items of appropriations. In this manner the contract or proposal is divided under its respective heads.

12. Final settlements.—Vouchers in final settlement of contracts under bond must not be issued without prior authority from the Department. Such settlements may involve the imposition of a penalty, the determination of which rests with the Secretary of the Treasury. Accepted proposals, whose terms may provide a penalty for delay in execution of work, should be similarly treated. The completion of work under such contracts or accepted proposals should be promptly reported to the Department, with a statement of account and a full explanation of the causes of delay, if any, reference being made in detail to any loss or damage sustained by the United States as a result of such delay.

13. Superintendents of construction.—When issuing vouchers for presentation to a Disbursing Agent for payment, superintendents must see that they are filled out and complete in every particular, excepting only the check-legend at bottom of voucher, the number, and the lower part of the brief on the back. The memorandum, which should be prepared with equal care, can only be detached by the Disbursing Agent or at the Department.

14. Disbursing agents.—These officers will number their vouchers on the back, in monthly series, beginning each month with the first voucher paid (No. 1), and following this in the order of payment. The blanks in the check-legend at the bottom of the voucher must be filled out by the Disbursing Agent. He must make no disbursements of any kind until authorized to do so by the Department, and upon receiving such authority should be careful to observe that his payments are made in accordance therewith. Under no circumstances should he make a payment in advance for work or services of any kind. No transmitting letters are required to accompany his accounts. (See also note on face of memorandum.)

16. Sample vouchers.—Vouchers, combined in sets, for distribution to those charged with the duty of preparing, certifying, and issuing vouchers, will be furnished upon request. These forms embrace the methods of accounting most frequently met with in the preparation of vouchers, and a reference to them as a guide will save time and avoid much unnecessary correspondence.

Note General Instructions on back of Memorandum.

OF PUR E BUILDINGS : 1909. MECHANICAL EQUIPME NT (State full tible of appropriation.)

THE	UNITED	STATES
	OTITIES	N L LL L List

Appropriation:

Z.E. Moncrieff, To

. DR.

ATE OF DELI	V. W. W.	ADDRESS: (City or town.)	Unit	PRICE	5.	AMOUNT	
or Service	Е.	ITEMS.	Dolls.	Cts.	Per—	Dollars.	Cts
Sopt.	10	New Skylights, Ventilating Flues and Doors,				5,301	00
		Less amount charged to appropriation for Repairs					
		and Preservation of Public Buildings, 1909,				3,412	00
					~~~~~~	1,889	00
		Less payments on account,				1,350	00
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							I MI
			DOLLO		5		
		21/2	emo	200		Singel	
			will	रुङ	SOFF	-divect	
		Pu	Olic	cze	otto	by 62	T CAT
		113	er, 2	1.8	. by	order o	T TT
		Se	czeto	ry		3	
		TOTAL				539	00

539.00

REFERRED TO AUDITOR FOR TREASURY DEPARTMENT, FOR

Building: U.S.

Hint

Location: Denver, Colorado.

READ THIS NOTE CAREFULLY.

Duplicate vouchers are no longer required. This Memorandum, for reference purposes solely, is a substitute. Make a literal transcript above of the account shown on the Voucher. Disbursing Agents for Public Buildings, when forwarding their accounts, will fill out the three lines below (check legend), detach the Memorandum and retain it for their files.

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ADMINISTRATIVE ACTION.

Custo	\$lian.
, dated , 190 , drawn , to order of Payee named above, for	
, Disbursing (Clerk or agent.) (Place	

Denver Colo, Voucher No. Mint

Treasury Department. OFFICE OF SUPERVISING ARCHITECT.

APPROPRIATION:

Mechanical Equipment of Public (State full title of appropriation, using both lines if necessary.)

Buildings, 1909.

Amount, \$ 539.

IN FAVOR OF

Z.E.Moncrieff

(Name of payee, using both lines if necessary.)

Denver. Colorado.

For Purchases, and Services other than Personal.

[To be filled in by Disbursing Officer.]

ACCOUNTS OF

(Name of disbursing officer.)

Disbursing (Clerk or agent.)

(Place where located.)

(Period for which account is rendered.)

2-2014

TREASURY DEPARTMENT.

GENERAL INSTRUCTIONS.

be grand use. - This form of voucher will be used for all expenditures except traveling expenses and personal services. Where an account is too large to be stated on one form, use additional forms, fastening them together in the upper left-hand corner. Fill out the certificates on the last form only.

- 2. Title of building. State the title of the building on the line designated for that purpose, following it with the name of the city and State in which located. The attention of Custodians is particularly called to this requirement.
- 3. Certificates .- Vouchers received at the Department without certification will be returned. The approval blank, for the signature of the Assistant Secretary, is for use only by the reviewing authority at the Department when the voucher is paid at Washington, D. C.
- 4. Briefing.-The upper briefing on the back (both voucher and memorandum) must be properly filled out before the voucher is transmitted to the Department. Whether as a separate voucher forwarded for payment (in which case the number only is left blank) or as a voucher included in the abstract of a Disbursing Agent, this requirement must be adhered to. If the appropriation is unknown, leave the line blank. For annual appropriations consult "Instructions to Custodians."
- 5. Letters of transmittal .- Accompany all vouchers for unauthorized expenditures with letters of transmittal. Describe briefly the work done or services rendered, and whether satisfactorily completed or performed; if for articles or supplies, whether received in good condition; and a brief reference to the emergency which required immediate expenditure
- 6. Itemization,-Unless issued under a contract or accepted proposal on file at the Department, or under a proposal accepted by a Custodian or other officer by authority from the Department, vouchers must be itemized. indicating the labor, material, and articles supplied, and the unit of price.
- 7. Telegrams.—Charges for telegraphic service must be accompanied with copies of the telegrams.
- 8. Reimbursements.-Vouchers covering a reimbursement for minor expenditures incurred must be accompanied with receipted bills. Officers and employees are not entitled to reimbursement for any expenditures made from their private funds (other than for purely personal traveling expenses), except under stress of urgent or unforeseen public necessity Before using their own funds, they should ascertain whether it is feasible to forward vouchers to the Department for payment. The measure of the feasibility of so making payment should not be their own convenience or desire. Where the stress of public necessity requires officers and employees to use their own funds, the facts should be set out in the vouchers.
- 9. Correction of errors.-Errors in computation or extension, in stating dates of contracts, proposals, and authorizations and the omission of signatures from certificates should be carefully guarded against.
- 10. Additions and deductions.-All acceptances by the Department involving additions to or deductions from formal contracts or accepted proposals, and all revocations of prior acceptances, must be taken up in chronological order in all vouchers issued on account of such contracts or proposals Items of this character affect the amount of the retained percentages and the payments to be made, and can not properly be omitted.
- 11. Division under appropriations.-In vouchers issued under contracts or accepted proposals involving a charge against two or more appropriations, the contract or proposal must be taken up as a whole for each appropriation, and separate vouchers rendered under each head, deducting from the amount of the contra or proposal in each voucher the sum or sums properly chargeable to the other items of appropriations. In this manner the contract or proposal is divided under its respective heads.

- 12. Final settlements.-Vouchers in final settlement of contracts under bond must not be issued without prior authority from the Department. Such settlements may involve the imposition of a penalty, the determination of which rests with the Secretary of the Treasury. Accepted proposals, whose terms may provide a penalty for delay in the proposals, work, should be similarly treated. The completion of work under such contracts or accepted proposals should be promptly reported to the Department, with a statement of account and a full explanation of the causes of delay, if any, reference being made in detail to any loss or damage sustained by the United States as a result of such delay.
- 13. Superintendents of construction.—When issuing vouchers for presentation to a Disbursing Agent for payment, superintendents must see that they are filled out and complete in every particular, excepting only the check-legend at bottom of voucher, the number, and the lower part of the brief on the back. The memorandum, which should be prepared with equal care, can only be detached by the Disbursing Agent or at the Department.
- 14. Disbursing agents.-These officers will number their vouchers on the back, in monthly series, beginning each month with the first voucher paid (No. 1), and following this in the order of payment. The blanks in the check-legend at the bottom of the voucher must be filled out by the Disbursing Agent. He must make no disbursements of any kind until authorized to do so by the Department, and upon receiving such authority should be careful to observe that his payments are made in accordance therewith. Under no circumstances should be make a payment in advance for work or services of any kind. No transmitting letters are required to accompany his accounts. (See also note on face of memorandum.)
- 15. Architects-Tarsney Act.-Architects are required to prepare and certify vouchers, in payment for work done under their local supervision, in accordance with the regulations and rules of the Department. Their form of certification should be as follows, written or stamped on the face of the voucher, and signed by them as architects: "Certified as to correctness and value of service performed, and approval for payment in the amount stated, viz, \$_____." The approval certificate on the voucher is for the signature of the Superintendent of Construction, who acts as the representative of the Department. It is desirable that application should be made by architects (stating the conditions under which they accrue) for payments on account of commissions.
- 16. Sample vouchers. Vouchers, combined in sets, for distribution to those charged with the duty of preparing, certifying, and issuing vouchers, will be furnished upon request. These forms embrace the methods of accounting most frequently met with in the preparation of vouchers, and a reference to them as a guide will save time and avoid much unnecessary correspondence.

THE MINT OF THE UNITED STATES AT DENVER,

OFFICE OF THE SUPERINTENDENT,

DUPLICATE.

Oct. 15th, 1909.

Messrs. McPhee & McGinnity,
Denver. Colo.

Sirs:-

In accordance with authority from the Supervising Architect of the 12th inst., you are hereby informed of the acceptance of your proposal to furnish the following supplies to this winstitution:

2500 lbs. Collier's S.P. Lead 50 gals. boiled linseed oil 10 "Berry Bros. Japan

Respectfully,

has \$181.25 by Dispublic 32:50 by order

Bursing

of the Secretary

(Signed) Frank M. Downer,
Custodian.

Appropriation: Of parts of Treservation of The United States of Appropriation (State full title of appropriation) HE UNITED STATES, To Method West appropriation of the West of Appropriation of the United States of the West of Appropriation of the United States of the West of Appropriation of the United States of the West of Amount. ITEMS. 1909 Level of Appropriation of the United States of the Uni	Form No	he Comptroller of	VOUCHER FOR	PURCHASES, AM	O F.	THAN PERSONA	1.		-	Note eral Instruction on back of lemorandum.	ns 10
Building: U. S. Man Location: Description for the partners for payment for forest payment shall allowed on voucher ADMINISTRATIVE ACTION. Sorr Pairs. Association pages of public forest payment for payment shall be sha		Appropriation:	/	My In	MeGin	wity 1	6 o	e.v.	, D	Color	aer
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Building: U. S. Mint Location: Department, accompanied with the Memorandum, the three lines below (check legend) should be tilled in for interred by Custodians and Orlean terred to Differences as follows: Amount allowed on voucher = \$ Amount allowed on voucher Security Securit	1	2500	16 last	11-	1 P C.	1,		7 1/4	16.	181	2
Building: U. S. Min Location: Demonstrated by the State of the account shown on the Trail and there interested from the Proputation of the Memorandum nant accompany it and must not be detached. When checks in payment and othere interested from the Proputation, accompanied will the Memorandum, the three lines below (check begind) detach the Memorandum and retain it for that I fail case where the Voiched from the Proputation, accompanied will the Memorandum nant accompany it and must not be detached. When checks in payment and othere interested from the Proputation, accompanied will the Memorandum, the three lines below (check begind) should be filled in for future informer by University and othere interested. ADMINISTRATIVE ACTION. Account submitted for Differences as follows: Amount allowed on voucher	1, 20	50	Jala Bo	iled to	inseed (Oil		65	gal		
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Building: U. S. Mink Location: Denvey, Colo READ THIS NOTE CAREFULLY. Diplicate vouchers are no longer required. This Memorandum, for reference purposes solely, is a substitute. Make a literal transcript above of the account shown on the Youcher. In all cases where the Youcher is forwarded to the Department for payment the Memorandum must accompany it and must not be detached. When checks in payment of vouchers are received from the Department, accompanied with the Memorandum, the three lines below (check legend) should be filled in for future reference by Custodians and others interested. ADMINISTRATIVE ACTION. Account submitted for Differences as follows: Amount allowed on voucher						publi	ic ce	020	-14	by order	
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2-2014

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	Voucher	No.	
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Treasury Department,
OFFICE OF SUPERVISING ARCHITECT.

APPROPRIATION:

Le pains y reservation of (Statefull title of appropriation, using both lines if necessary.)

Amount, \$ 223 25

IN FAVOR OF

Mchame of payee, using both lines if necessary.)

For Purchases, and Services other than Personal.

[To be filled in by Disbursing Officer.]

ACCOUNTS OF

(Name of disbursing officer.)

to the second second second

Disbursing

(Clerk or agent.)

(Place where located.)

... 190

(Period for which account is rendered.)

2-2014

TREASURY DEPARTMENT,
RECEIVED.
NOV 6 1909
Office of Supervising Architect.

- 1. Form and use.—This form of voucher will be used for all expenditures except traveling expenses and personal services. Where an account is too large to be stated on one form, use additional forms, fastening them together in the upper left-hand corner. Fill out the certificates on the last form only.
- 2. Title of building.—State the title of the building on the line designated for that purpose, following it with the name of the city and State in which located. The attention of Custodians is particularly called to this requirement.
- 3. Certificates.—Vouchers received at the Department without certification will be returned. The approval blank, for the signature of the Assistant Secretary, is for use only by the reviewing authority at the Department when the voucher is paid at Washington, D. C.
- 4. Briefing.—The upper briefing on the back (both voucher and memorandum) must be properly filled out before the voucher is transmitted to the Department. Whether as a separate voucher forwarded for payment (in which case the number only is left blank) or as a voucher included in the abstract of a Disbursing Agent, this requirement must be adhered to. If the appropriation is unknown, leave the line blank. For annual appropriations consult "Instructions to Custodians."
- 5. Letters of transmittal.—Accompany all vouchers for unauthorized expenditures with letters of transmittal. Describe briefly the work done or services rendered, and whether satisfactorily completed or performed; if for articles or supplies, whether received in good condition; and a brief reference to the emergency which required immediate expenditure should be stated.
- 6. Itemization.—Unless issued under a contract or accepted proposal on file at the Department, or under a proposal accepted by a Custodian or other officer by authority from the Department, vouchers must be itemized, indicating the labor, material, and articles supplied, and the unit of price.
- 7. Telegrams.—Charges for telegraphic service must be accompanied with copies of the telegrams.
- 8. Reimbursements.—Vouchers covering a reimbursement for minor expenditures incurred must be accompanied with receipted bills. Officers and employees are not entitled to reimbursement for any expenditures made from their private funds (other than for purely personal traveling expenses), except under stress of urgent or unforeseen public necessity. Before using their own funds, they should ascertain whether it is feasible to forward vouchers to the Department for payment. The measure of the feasibility of so making payment should not be their own convenience or desire. Where the stress of public necessity requires officers and employees to use their own funds, the facts should be set out in the vouchers.
- Correction of errors.—Errors in computation or extension, in stating dates of contracts, proposals, and authorizations and the omission of signatures from certificates should be carefully guarded against.
- 10. Additions and deductions.—All acceptances by the Department involving additions to or deductions from formal contracts or accepted proposals, and all revocations of prior acceptances, must be taken up in chronological order in all vouchers issued on account of such contracts or proposals. Items of this character affect the amount of the retained percentages and the payments to be made, and can not properly be omitted.
- 11. Division under appropriations.—In vouchers issued under contracts or accepted proposals involving a charge against two or more appropriations, the contract or proposal must be taken up as a whole for each appropriation, and separate vouchers rendered under each head, deducting from the amount of the contract or proposal in each voucher the sum or sums properly chargeable to the other items of appropriations. In this manner the contract or proposal is divided under its respective heads.

- 12. Final settlements.—Vouchers in final settlement of contracts under bond must not be issued without prior authority from the Department. Such settlements may involve the imposition of a penalty, the determination of which rests with the Secretary of the Treasury. Accepted proposals, whose terms may provide a penalty for delay in execution of work, should be similarly treated. The completion of work under such contracts or accepted proposals should be promptly reported to the Department, with a statement of account and a full explanation of the causes of delay, if any, reference being made in detail to any loss or damage sustained by the United States as a result of such delay.
- 13. Superintendents of construction.—When issuing vouchers for presentation to a Disbursing Agent for payment, superintendents must see that they are filled out and complete in every particular, excepting only the check-legend at bottom of voucher, the number, and the lower part of the brief on the back. The memorandum, which should be prepared with equal care, can only be detached by the Disbursing Agent or at the Department.
- 14. Disbursing agents.—These officers will number their vouchers on the back, in monthly series, beginning each month with the first voucher paid (No. 1), and following this in the order of payment. The blanks in the check-legend at the bottom of the voucher must be filled out by the Disbursing Agent. He must make no disbursements of any kind until authorized to do so by the Department, and upon receiving such authority should be careful to observe that his payments are made in accordance therewith. Under no circumstances should he make a payment in advance for work or services of any kind. No transmitting letters are required to accompany his accounts. (See also note on face of memorandum.)
- 16. Sample vouchers.—Vouchers, combined in sets, for distribution to those charged with the duty of preparing, certifying, and issuing vouchers, will be furnished upon request. These forms embrace the methods of accounting most frequently met with in the preparation of vouchers, and a reference to them as a guide will save time and avoid much unnecessary correspondence.

TREASURY DEPARTMENT,
OFFICE OF SUPERVISING ARCHITECT.
Form No. 8600.
Form approved by the Comptroller of the Treasury September 12, 1907.

VOUCHER FOR PURCHASES, AND SERVICES OTHER THAN PERSONAL

Note General Instructions on back of Memorandum.

Appropriation: MECHANICAL EQUIPMENT FOR PUBLIC BUILDINGS, 1909.

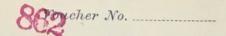
THE UNITED STATES,

(State full title of appropriation.)

4.		To Dillon-Box Iron Works Company,			, Dr		
		Address: 1846 Blake Street Denver (Streef and number.) (City or town.)		,	Col	lorado.	
DATE OF DELI	VERY E.		Us	NIT PRIC	Cat.	AMOUNT	
190		ITEMS.	Dolls.	Cts.	Per—	Dollars.	1
Sept.	21	Additional Ventilators, Etc.,					1
		Deduction (Prop.) September 18,1909,				1,530	+
		September 10 1001				20	+
		Addition (Prop.) September 18, 1909, chargeable to				1,510	7
		appropriation for "Mechanical Equipment for Public					1
		Buildings, 1910",				***	
						110	+
							-
		O O Dayway					-
		Warrant	111 1	di	ment		-
		of voucher (o	100	iic f	this		
		Diemoranda			DOLE !		
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		public order	0.0	-			
			2000		0.00		
		TOTAL		-	1000	1,620	7
REI	PERR	MENT, ON 9/30 09	ver.	Col	orado		
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and others in	terested.		e filled in	for fut	are reference	tecks in payment te by Custodian	10 10
Account	subn	ADMINISTRATIVE ACTION.					
Differen	ces as	s follows:	Cus	- S.	nn.		-
	******			-			
Am	rount	allowed on voucher		\$			Dist.
Paid by	check	; No, dated	draw	n on			-
		to order of Pauce named about	2710 8-	- A			
0	(N	ame of disbursing officer.) Disbursing (Clerk or neget)					

(Clerk or agent.)

(Place where located.) 2-2014



Treasury Department, OFFICE OF SUPERVISING ARCHITECT.

APPROPRIATION:

Mechanical Equipment

(State full title of appropriation, using both lines if necessary.)

for Public Pulluigs, 1909

Amount, \$1,62075

Dillon - Box Iran Works Co.

(Name of payee, using both lines if necessary.)

For Purchases, and Services other than Personal.

[To be filled in by Disbursing Officer.]

ACCOUNTS OF

(Name of disbursing officer.)

Disbursing

(Clerk or agent.)

(Place where located.)

190

(Period for which account is rendered.)

(1 citor tot which accounts to tendered

2-2014

TREASURY DEPARTMENT,
RECEIVED.
SEP 25 1909
Office of Supervising Architect.

- 1. Form and use.—This form of voucher will be used for all expenditures except traveling expenses and personal services. Where an account is too large to be stated on one form, use additional forms, fastening them together in the upper left-hand corner. Fill out the certificates on the last form only.
- 2. Title of building.—State the title of the building on the line designated for that purpose, following it with the name of the city and State in which located. The attention of Custodians is particularly called to this requirement.
- 3. Certificates.—Vouchers received at the Department without certification will be returned. The approval blank, for the signature of the Assistant Secretary, is for use only by the reviewing authority at the Department when the voucher is paid at Washington, D. C.
- 4. Briefing.—The upper briefing on the back (both voucher and memorandum) must be properly filled out before the voucher is transmitted to the Department. Whether as a separate voucher forwarded for payment (in which case the number only is left blank) or as a voucher included in the abstract of a Disbursing Agent, this requirement must be adhered to. If the appropriation is unknown, leave the line blank. For annual appropriations consult "Instructions to Custodians."
- 5. Letters of transmittal.—Accompany all vouchers for unauthorized expenditures with letters of transmittal. Describe briefly the work done or services rendered, and whether satisfactorily completed or performed; if for articles or supplies, whether received in good condition; and a brief reference to the emergency which required immediate expenditure should be stated.
- 6. Itemization.—Unless issued under a contract or accepted proposal on file at the Department, or under a proposal accepted by a Custodian or other officer by authority from the Department, vouchers must be itemized, indicating the labor, material, and articles supplied, and the unit of price.
- Telegrams.—Charges for telegraphic service must be accompanied with copies of the telegrams.
- 8. Reimbursements.—Vouchers covering a reimbursement for minor expenditures incurred must be accompanied with receipted bills. Officers and employees are not entitled to reimbursement for any expenditures made from their private funds (other than for purely personal traveling expenses), except under stress of urgent or unforeseen public necessity. Before using their own funds, they should ascertain whether it is feasible to forward vouchers to the Department for payment. The measure of the feasibility of so making payment should not be their own convenience or desire. Where the stress of public necessity requires officers and employees to use their own funds, the facts should be set out in the vouchers.
- 9. Correction of errors.—Errors in computation or extension, in stating dates of contracts, proposals, and authorizations and the omission of signatures from certificates should be carefully guarded against.
- 10. Additions and deductions.—All acceptances by the Department involving additions to or deductions from formal contracts or accepted proposals, and all revocations of prior acceptances, must be taken up in chronological order in all vouchers issued on account of such contracts or proposals. Items of this character affect the amount of the retained percentages and the payments to be made, and can not properly be omitted.
- 11. Division under appropriations.—In vouchers issued under contracts or accepted proposals involving a charge against two or more appropriations, the contract or proposal must be taken up as a whole for each appropriation, and separate vouchers rendered under each head, deducting from the amount of the contract or proposal in each voucher the sum or sums properly chargeable to the other items of appropriations. In this manner the contract or proposal is divided under its respective heads.

- 12. Final settlements.—Vouchers in final settlement of contracts under bond must not be issued without prior authority from the Department. Such settlements may involve the imposition of a penalty, the determination of which rests with the Secretary of the Treasury. Accepted proposals, whose terms may provide a penalty for delay in execution of work, should be similarly treated. The completion of work under such contracts or accepted proposals should be promptly reported to the Department, with a statement of account and a full explanation of the causes of delay, if any, reference being made in detail to any loss or damage sustained by the United States as a result of such delay.
- 13. Superintendents of construction.—When issuing vouchers for presentation to a Disbursing Agent for payment, superintendents must see that they are filled out and complete in every particular, excepting only the check-legend at bottom of voucher, the number, and the lower part of the brief on the back. The memorandum, which should be prepared with equal care, can only be detached by the Disbursing Agent or at the Department.
- 14. Disbursing agents.—These officers will number their vouchers on the back, in monthly series, beginning each month with the first voucher paid (No. 1), and following this in the order of payment. The blanks in the check-legend at the bottom of the voucher must be filled out by the Disbursing Agent. He must make no disbursements of any kind until authorized to do so by the Department, and upon receiving such authority should be careful to observe that his payments are made in accordance therewith. Under no circumstances should he make a payment in advance for work or services of any kind. No transmitting letters are required to accompany his accounts. (See also note on face of memorandum.)
- 15. Architects—Tarsney Act.—Architects are required to prepare and certify vouchers, in payment for work done under their local supervision, in accordance with the regulations and rules of the Department. Their form of certification should be as follows, written or stamped on the face of the voucher, and signed by them as architects: "Certified as to correctness and value of service performed, and approval for payment in the amount stated, viz, \$_______." The approval certificate on the voucher is for the signature of the Superintendent of Construction, who acts as the representative of the Department. It is desirable that application should be made by architects (stating the conditions under which they accrue) for payments on account of commissions.
- 16. Sample vouchers.—Vouchers, combined in sets, for distribution to those charged with the duty of preparing, certifying, and issuing vouchers, will be furnished upon request. These forms embrace the methods of accounting most frequently met with in the preparation of vouchers, and a reference to them as a guide will save time and avoid much unnecessary correspondence.

Seneral Instructions on back of Memorandum.

Appropriation: "MECHANICAL EQUIPMENT FOR PUBLIC BUILDINGS 1909"

	THE	UN	ITED	STA	TES.
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ADDRESS: __

To Dillon-Box Iro	with the water of the second o	, Dr.
1846 Blake St.,	Denver,	Colorado.
(Street and number.)	(City or town.)	(State.)
	and the last of th	

		(Caroot man administry)	-	-	-		-	
DATE OF DELIC			Uni	r Paice	E.	ARGUNT.		
190 \$)		Dolls.	Chs.	Per-	Dollars.	Cta.	
Aug.	11	Additional Ventilators, etc.,				1,530	75	
		addition (Profund) Sept. 18, 1909,				110	.00	
					J-74	1640	75	
		Deduction (Propose) Sept. 18, 1909,		*****		30	vo	
						\$1620	75	
					******		th we stay the said	
			********			***		

		TOTAL				1,530	75	

(Certification and bill to be completely filled in by payee, or before signature by payee, without alteration or erasure at any time.)

I CERTIFY that the above bill is correct and just and that payment therefor has not been received.

\$ 1,530	75	

* {NOT to be signed} in duplicate. }

by & M Dillon Deen lorado

Building: U. S. Mint

Any notations made in spaces provided therefor on the back us

I CERTIFY that the above articles have been received by me in good condition, or the service, formed as stated; that they were necessary for the public service; that the prices charged are just, reasonable, and in accordance with the agreement, and that they were secured in accordance with Sections † 2 and ‡ of the methods stated on the reverse hereof.

APPROVED FOR \$1,530.75 {Differences, if any, shown on back.'}	French M. Down
Assistant Secretary.	(Official designation.)
Paid by check No, dated	190 , on
in favor of	, for \$

^{*}Where a voucher is certified in the name of a company or corporation, the name of the person writing the company or corporate name, as well as the capacity in which he signs, must appear. Example: "Chicago Edison Company, per John Smith, Member of Firm," or Secretary, or Treasurer, as the case may be.

† Fill in from 1 to 4, as appropriate.

2—2014

	reasury vepariment,
OFFICE	OF SUPERVISING ARCHITECT.
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AF	PROPRIATION:
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	di payge, using both megal necessary.)
//	10Nrs 120.
For Durcha	10 1 11 11
TUI FUIGIIA	ses, and Services other than Personal.
roi Fuicila	ses, and Services other than Personal.
- Tulcha	4
TOI Futcha	[To be filled in by Disbursing Officer.]
TOT FUICING	4
Tor Farcha	[To be filled in by Disbursing Officer.]
TOT Fulcila	[To be filled in by Disbursing Officer.] ACCOUNTS OF
Tor Futcha	[To be filled in by Disbursing Officer.]
Tor Furdia	[To be filled in by Disbursing Officer.] ACCOUNTS OF (Name of disbursing officer.)
5 S	[To be filled in by Disbursing Officer.] ACCOUNTS OF
- I	[To be filled in by Disbursing Officer.] ACCOUNTS OF (Name of disbursing officer.)
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- Maria	[To be filled in by Disbursing Officer.] ACCOUNTS OF (Name of disbursing officer.)
The state of the s	[To be filled in by Disbursing Officer.] ACCOUNTS OF (Name of disbursing officer.) ** ** ** ** ** ** ** ** **
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TOT FUICING	[To be filled in by Disbursing Officer.] ACCOUNTS OF (Name of disbursing officer.) ** ** ** ** ** ** ** ** **
2-2014	[To be filled in by Disbursing Officer.] ACCOUNTS OF (Name of disbursing officer.) † Disbursing (Clerk or agent.) (Place where located.)
	[To be filled in by Disbursing Officer.] ACCOUNTS OF (Name of disbursing officer.) † Disbursing (Clerk or agent.) (Place where located.)

Voucher No.

Maria Daniel Daniel

METHOD OF OR ABSENCE OF ADVERTISING.

(Sec. 3709 of the Revised Statutes.)

1. After advertising in newspapers.

cure competition because of *

2. After advertising by circular letters sent to

Deveral dealers and by notices posted in public places.

3. Without advertising, under an exigency of the service which existed prior to the order and would not admit of the delay incident to advertising.

4. Without advertising, it being impracticable to se-

caro componicion	Doorano oz	

FORM OF AGREEMENT.

(See Remarks, third fold.)

	er formal contract dated, 190
B. Unde	er written proposal and acceptance filed:
10	posal acceptance filed:
1110/	jobious accepsing
mai	Department le at
11	10/1/1/10
1 Man a	h lohanhmont

(If with this youcher, so state; if not, indicate where,)

C. Under less formal agreement:

(State character.)		

INSTRUCTIONS UNDER SECTION 4, ABOVE.

*Among the reasons which may be assigned as making competition impracticable (section 4 on this fold) are the following:
a. Under a formal contract for construction, there arises a necessity for additional work practicable of performance only by the contractor.

by the contractor.

b. The articles wanted are patented or copyrighted and not on sale by dealers, but by the owners of the patent or copyright or their agents or assigns alone, at a fixed and uniform price.

c. There is only one dealer within a practicable distance from whom the articles can be obtained.

d. Prices or rates are fixed by legislation, either Federal, State, or municipal; or by competent regulation.

e. Previous advertising for the identical purchase has been followed by the receipt of no proposals or only of such as were unreasonable, and under circumstances indicating that further advertising would not alter results.

DIFFERENCES.

(See approval Certificate on face of Voucher.)

Account submitted for	\$
Differences as follows:	_
/	
Amount allowed,	

REMARKS.

(See Form of Agreement, second fold.)

A. When an expenditure is incurred under formal ontract and bond, approved by the Secretary of the reasury, insert on the blank line the date of the conact. This information is usually conveyed in Departent correspondence, but if in doubt as to the proper te, write for instructions.

B. In the case of proposals submitted to and formally epted by the Department, state the authority or eement according to the following form: "Proposal pted September 26, 1907, on file at the Department." he case of a proposal accepted by a Custodian or officer, by direct authority from the Department, he phrase: "Proposal accepted by Custodian (or officer, as the case may be) filed herewith." The ance of such proposal, with date, should appear face thereof.

n cases of emergency expenditures, unauthorized, Custodian, submitted to the Department for apal, insert "Section XIII, Instructions to Custodians.

b." Where an officer is authorized by the Departnt to expend a stipulated sum, for a specific purpose. hder public exigency, quote as in the form following: Department letter dated August 21, 1907."

Voucher No3409

Treasury Department,
OFFICE OF SUPERVISING ARCHITECT.

APPROPRIATION: Mechanical Equipment of interpretation pring bout lines I necessary.) of Lublic Duildings, 1909. Amount \$ 15.30.75
Amount, \$ 1,530 ZS Dillow Box From Works 6 (Name of payee, using both lines if necessary.) For Purchases, and Services other than Personal.
[To be filled in by Disbursing Officer.]
ACCOUNTS OF
(Name of disbursing officer.) Disbursing (Clerk or agent.)
(Place where located.)
(Period for which account is rendered.)

2 - 2014

TREASURY DEPARTMENT,
RECEIVED.
AUG 16 1909
Office of Supervising Architect.

GENERAL INSTRUCTIONS.

- Form and use.—This form of voucher will be used for all expenditures except traveling expenses and personal services. Where an account is too large to be stated on one form, use additional forms, fastening them together in the upper left-hand corner. Fill out the certificates on the last form only.
- Title of building.—State the title of the building on the line designated for that purpose, following it with the name of the city and State in which located. The attention of Custodians is particularly called to this requirement.
- 3. Certificates.—Vouchers received at the Department without certification will be returned. The approval blank, for the signature of the Assistant Secretary, is for use only by the reviewing authority at the Department when the voucher is paid at Washington, D. C.
- 4. Briefing.—The upper briefing on the back (both voucher and memorandum) must be properly filled out before the voucher is transmitted to the Department. Whether as a separate voucher forwarded for payment (in which case the number only is left blank) or as a voucher included in the abstract of a Disbursing Agent, this requirement must be adhered to. If the appropriation is unknown, leave the line blank. For annual appropriations consult "Instructions to Custodians."
- 5. Letters of transmittal.—Accompany all vouchers for unauthorized expenditures with letters of transmittal. Describe briefly the work done or services rendered, and whether satisfactorily completed or performed; if for articles or supplies, whether received in good condition; and a brief reference to the emergency which required immediate expenditure should be stated.
 - 6. Itemization.—Unless issued under a contract or accepted proposal on file at the Department, or under a proposal accepted by a Custodian or other officer by authority from the Department, vouchers must be itemized, indicating the labor, material, and articles supplied, and the unit of price.
 - $7.\ {\bf Telegrams.-}{\it Charges}$ for telegraphic service must be accompanied with copies of the telegrams.
 - 8. Reimbursements.—Vouchers covering a reimbursement for minor expenditures incurred must be accompanied with receipted bills. Officers and employees are not entitled to reimbursement for any expenditures made from their private funds (other than for purely personal traveling expenses), except under stress of urgent or unforeseen public necessity. Before using their own funds, they should ascertain whether it is feasible to forward vouchers to the Department for payment. The measure of the feasibility of so making payment should not be their own convenience or desire. Where the stress of public necessity requires officers and employees to use their own funds, the facts should be set out in the vouchers.
 - Correction of errors.—Errors in computation or extension, in stating dates of contracts, proposals, and authorizations and the omission of signatures from certificates should be carefully guarded against.
 - 10. Additions and deductions.—All acceptances by the Department involving additions to or deductions from formal contracts or accepted proposals, and all revocations of prior acceptances, must be taken up in chronological order in all vouchers issued on account of such contracts or proposals. Items of this character affect the amount of the retained percentages and the payments to be made, and can not properly be omitted.
 - 11. Division under appropriations.—In vouchers issued under contracts or accepted proposals involving a charge against two or more appropriations, the contract or proposal must be taken up as a whole for each appropriation, and separate vouchers rendered under each head, deducting from the amount of the contractor proposal in each voucher the sum or sums properly chargeable to the other items of appropriations. In this manner the contract or proposal is divided under its respective heads.

- 12. Final settlements.—Vouchers in final settlement of contracts under bond must not be issued without prior authority from the Department. Such settlements may involve the imposition of a penalty, the determination of which rests with the Secretary of the Treasury. Accepted proposals, whose terms may provide a penalty for delay in execution of work, should be similarly treated. The completion of work under such contracts or accepted proposals should be promptly reported to the Department, with a statement of account and a full explanation of the causes of delay, if any, reference being made in detail to any loss or damage sustained by the United States as a result of such delay.
- 13. Superintendents of construction.—When issuing vouchers for presentation to a Disbursing Agent for payment, superintendents must see that they are filled out and complete in every particular, excepting only the check-legend at bottom of voucher, the number, and the lower part of the brief on the back. The memorandum, which should be prepared with equal care, can only be detached by the Disbursing Agent or at the Department.
- 14. Disbursing agents.—These officers will number their vouchers on the back, in monthly series, beginning each month with the first voucher paid (No. 1), and following this in the order of payment. The blanks in the check-legend at the bottom of the voucher must be filled out by the Disbursing Agent. He must make no disbursements of any kind until authorized to do so by the Department, and upon receiving such authority should be careful to observe that his payments are made in accordance therewith. Under no circumstances should he make a payment in advance for work or services of any kind. No transmitting letters are required to accompany his accounts. (See also note on face of memorandum.)
- 15. Architects—Tarsney Act.—Architects are required to prepare a certify vouchers, in payment for work done under their local superlon, in accordance with the regulations and rules of the Department. It is form of certification should be as follows, written or stamped on the as of the voucher, and signed by them as architects: "Certified as to core press and value of service performed, and approval for payment in the tint stated, viz, \$_______." The approval certificate on the her is for the signature of the Superintendent of Construction, who is the representative of the Department. It is desirable that application approval to the payments on account of commissions.

Sample vouchers.—Vouchers, combined in sets, for distribution to charged with the duty of preparing, certifying, and issuing vouchers be furnished upon request. These forms embrace the methods of a most frequently met with in the preparation of vouchers, and a hold to them as a guide will save time and avoid much unnecessary dence.

Form app	F SUPER Form N proved by easury Sep	DEPARTMENT, VISING ARCHITECT. O. 8600. the Comptroller of obtember 12, 1907. Appropriation: Repaired Preservation of Rubli	M. 13.	uss		Note eral Instruction on back of Iemorandum,	ons
THE	UNI	TED STATES, To Me Mushy Mag 6 o Address: (Street and number.) (State full title of appropriation.) (Name of payer.) (City or town.)		,	-	R. O olo. (State.)	
DATE OF DEL OR SERVICE	CE.	ITEMS.	Uni	IT PRI	CE.	AMOUNT.	
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		100 "Dy J. St. L. Ochre		34		3	2
		100 /Jals Weisperstine		70	gal	70	
		25 lb No 1 Helet Il		6	16.	3	0
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		2 " 8 Okatka Skinson	J_	0.5	each	24	20
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		READ THIS NOTE CAREFULLY.	MU	ev,		lolo.	-
their files.		ats for Public Buildings, when forwarding their accounts, will fill out the three lines below (check legend re the Voucher is forwarded to the Department for payment the Memorandum must accompany it and must from the Department, accompanied with the Memorandum, the three lines below (check legend) should	d), detach	the M	emorandu	m and retain it s	
		ADMINISTRATIVE ACTION.					
Account Differen	subn ces as	nitted fors follows:		\$.			
				- ds			
Am	ount	allowed on voucher		\$			
Paid by	check	No, dated	J		,		
		, to order of Payee named ab	P	dh			
	(24	(Clerk or agent.)	(Plac	e wher	e located		

Voucher	No

Treasury Department,
OFFICE OF SUPERVISING ARCHITECT.

2000 PROPRIATION:

Repairs & Preservation of (State full title of appropriation, using both lines if necessary.)

Public Buildings 1910

Amount, \$24120

IN FAVOR OF

The Me Mustry Mag 60.

(Name of payee, using both lines if pegssary.)

For Purchases, and Services other than Personal.

[To be filled in by Disbursing Officer.]

ACCOUNTS OF

(Name of disbursing officer.)

J. W. Townseindrsing

(Place where located the

Washington D. Cherendered.) , 19

2-2014

TREASURY DEPARTMENT,
RECEIVED.
NOV 18 1909
Office of Supervising Architect.

GENERAL INSTRUCTIONS,

1. Form and use.—This form of voucher will be used for all expenditures except traveling expenses and personal services. Where an account is too large to be stated on one form, use additional forms, fastening them together in the upper left-hand corner. Fill out the certificates on the last form only.

2. Title of building.—State the title of the building on the line designated for that purpose, following it with the name of the city and State in which located. The attention of Custodians is particularly called to this requirement.

3. Certificates.—Vouchers received at the Department without certification will be returned. The approval blank, for the signature of the Assistant Secretary, is for use only by the reviewing authority at the Department when the voucher is paid at Washington, D. C.

4. Briefing.—The upper briefing on the back (both voucher and memorandum) must be properly filled out before the voucher is transmitted to the Department. Whether as a separate voucher forwarded for payment (in which case the number only is left blank) or as a voucher included in the abstract of a Disbursing Agent, this requirement must be adhered to. If the appropriation is unknown, leave the line blank. For annual appropriations consult "Instructions to Custodians."

5. Letters of transmittal.—Accompany all vouchers for unauthorized expenditures with letters of transmittal. Describe briefly the work done or services rendered, and whether satisfactorily completed or performed; if for articles or supplies, whether received in good condition; and a brief reference to the emergency which required immediate expenditure should be stated.

6. Itemization.—Unless issued under a contract or accepted proposal on file at the Department, or under a proposal accepted by a Custodian or other officer by authority from the Department, vouchers must be itemized, indicating the labor, material, and articles supplied, and the unit of price.

7. ${\bf Telegrams.-}{\it Charges}$ for telegraphic service must be accompanied with copies of the telegrams.

8. Reimbursements.—Vouchers covering a reimbursement for minor expenditures incurred must be accompanied with receipted bills. Officers and employees are not entitled to reimbursement for any expenditures made from their private funds (other than for purely personal traveling expenses), except under stress of urgent or unforeseen public necessity. Before using their own funds, they should ascertain whether it is feasible to forward vouchers to the Department for payment. The measure of the feasibility of so making payment should not be their own convenience or desire. Where the stress of public necessity requires officers and employees to use their own funds, the facts should be set out in the vouchers.

 Correction of errors.—Errors in computation or extension, in stating dates of contracts, proposals, and authorizations and the omission of signatures from certificates should be carefully guarded against.

10. Additions and deductions.—All acceptances by the Department involving additions to or deductions from formal contracts or accepted proposals, and all revocations of prior acceptances, must be taken up in chronological order in all vouchers issued on account of such contracts or proposals. Items of this character affect the amount of the retained percentages and the payments to be made, and can not properly be omitted.

11. Division under appropriations.—In vouchers issued under contracts or accepted proposals involving a charge against two or more appropriations, the contract or proposal must be taken up as a whole for each appropriation, and separate vouchers rendered under each head, deducting from the amount of the contract or proposal in each voucher the sum or sums properly chargeable to the other items of appropriations. In this manner the contract or proposal is divided under its respective heads.

12. Final settlements.—Vouchers in final settlement of contracts under bond must not be issued without prior authority from the Department. Such settlements may involve the imposition of a penalty, the determination of which rests with the Secretary of the Treasury. Accepted proposals, whose terms may provide a penalty for delay in execution of work, should be similarly treated. The completion of work under such contracts or accepted proposals should be promptly reported to the Department, with a statement of account and a full explanation of the causes of delay, if any, reference being made in detail to any loss or damage sustained by the United States as a result of such delay.

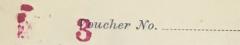
13. Superintendents of construction.—When issuing vouchers for presentation to a Disbursing Agent for payment, superintendents must see that they are filled out and complete in every particular, excepting only the check-legend at bottom of voucher, the number, and the lower part of the brief on the back. The memorandum, which should be prepared with equal care, can only be detached by the Disbursing Agent or at the Department.

14. Disbursing agents.—These officers will number their vouchers on the back, in monthly series, beginning each month with the first voucher paid (No. 1), and following this in the order of payment. The blanks in the check-legend at the bottom of the voucher must be filled out by the Disbursing Agent. He must make no disbursements of any kind until authorized to do so by the Department, and upon receiving such authority should be careful to observe that his payments are made in accordance therewith. Under no circumstances should be make a payment in advance for work or services of any kind. No transmitting letters are required to accompany his accounts. (See also note on face of memorandum.)

15. Architects—Tarsney Act.—Architects are required to prepare and certify vouchers, in payment for work done under their local supervision, in accordance with the regulations and rules of the Department. Their form of certification should be as follows, written or stamped on the face of the voucher, and signed by them as architects: "Certified as to correctness and value of service performed, and approval for payment in the amount stated, viz, \$......................." The approval certificate on the voucher is for the signature of the Superintendent of Construction, who acts as the representative of the Department. It is desirable that application should be made by architects (stating the conditions under which they accrue) for payments on account of commissions.

16. Sample vouchers.—Vouchers, combined in sets, for distribution to those charged with the duty of preparing, certifying, and issuing vouchers, will be furnished upon request. These forms embrace the methods of accounting most frequently met with in the preparation of vouchers, and a reference to them as a guide will save time and avoid much unnecessary correspondence.

TREASURY DEPARTMENT,
OFFICE OF SUPERVISING ARCHITECT.
FORM No. 8600.
Form approved by the Comptroller of
the Treasury September 12, 1907. VOUCHER FOR PURCHASES, AND SERVICES OTHER THAN PERSONAL. Note General Instructions on back of Memorandum. Building ! Appropriation: THE UNITED STATES, ADDRESS: (Street and number.) DATE OF DELIVERY UNIT PRICE. AMOUNT. ITEMS. 1909 Dolls. Cts. Dollars. walls of certain office rams Check in payment of voucher (of which this Memorandumisa part) will be sent direct to public credition by Disbursing Clerk, by order of the Secretary Mint Building: U.S.... Location: READ THIS NOTE CAREFULLY. Duplicate rouchers are no longer required. This Memorandum, for reference purposes solely, is a substitute. Make a literal transcript above of the account shown on the Disbursing Agents for Public Buildings, when forwarding their accounts, will fill out the three lines below (check legend), detach the Memorandum and retain it for In all cases where the Voucher is forwarded to the Department for payment the Memorandum must accompany it and must not be detached. When checks in payment of vouchers are received from the Department, accompanied with the Memorandum, the three lines below (check legend) should be filled in for future reference by Custodians ADMINISTRATIVE ACTION. Account submitted for Differences as follows: Amount allowed on voucher Paid by check No. ..., 190 , drawn on ..., to order of Payee named above, for \$. , Disbursing ... (Name of disbursing officer.) (Clerk or agent.) (Place where located.)



Treasury Department,
OFFICE OF SUPERVISING ARCHITECT.

APPROPRIATION:

(State full title of appropriation, using both lines if necessary.)

Senver, 1000

Amount, \$ 1490.

IN FAVOR OF

In FAVOR OF

One Decor ating to o

(Name of payee, using both lines if necessary.)

For Purchases, and Services other than Personal.

[To be filled in by Disbursing Officer.]

ACCOUNTS OF

(Name of disbursing officer.)

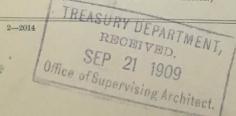
Disbursing

(Clerk or agent.)

(Place where located.)

., 190

(Period for which account is rendered.)



GENERAL INSTRUCTIONS.

- 1. Form and use.—This form of voucher will be used for all expenditures except traveling expenses and personal services. Where an account is too large to be stated on one form, use additional forms, fastening them together in the upper left-hand corner. Fill out the certificates on the last form only.
- 2. Title of building.—State the title of the building on the line designated for that purpose, following it with the name of the city and State in which located. The attention of Custodians is particularly called to this requirement.
- 3. Certificates.—Vouchers received at the Department without certification will be returned. The approval blank, for the signature of the Assistant Secretary, is for use only by the reviewing authority at the Department when the voucher is paid at Washington, D. C.
- 4. Briefing.—The upper briefing on the back (both voucher and memorandum) must be properly filled out before the voucher is transmitted to the Department. Whether as a separate voucher forwarded for payment (in which case the number only is left blank) or as a voucher included in the abstract of a Disbursing Agent, this requirement must be adhered to. If the appropriation is unknown, leave the line blank. For annual appropriations consult "Instructions to Custodians."
- 5. Letters of transmittal.—Accompany all vouchers for unauthorized expenditures with letters of transmittal. Describe briefly the work done or services rendered, and whether satisfactorily completed or performed; if for articles or supplies, whether received in good condition; and a brief reference to the emergency which required immediate expenditure should be stated.
- 6. Itemization.—Unless issued under a contract or accepted proposal on file at the Department, or under a proposal accepted by a Custodian or other officer by authority from the Department, vouchers must be itemized, indicating the labor, material, and articles supplied, and the unit of price.
- Telegrams.—Charges for telegraphic service must be accompanied with copies of the telegrams.
- 8. Reimbursements.—Vouchers covering a reimbursement for minor expenditures incurred must be accompanied with receipted bills. Officers and employees are not entitled to reimbursement for any expenditures made from their private funds (other than for purely personal traveling expenses), except under stress of urgent or unforeseen public necessity. Before using their own funds, they should ascertain whether it is feasible to forward vouchers to the Department for payment. The measure of the feasibility of so making payment should not be their own convenience or desire. Where the stress of public necessity requires officers and employees to use their own funds, the facts should be set out in the vouchers.
- Correction of errors.—Errors in computation or extension, in stating dates of contracts, proposals, and authorizations and the omission of signatures from certificates should be carefully guarded against.
- 10. Additions and deductions.—All acceptances by the Department involving additions to or deductions from formal contracts or accepted proposals, and all revocations of prior acceptances, must be taken up in chronological order in all vouchers issued on account of such contracts or proposals. Items of this character affect the amount of the retained percentages and the payments to be made, and can not properly be omitted.
- 11. Division under appropriations.—In vouchers issued under contracts or accepted proposals involving a charge against two or more appropriations, the contract or proposal must be taken up as a whole for each appropriation, and separate vouchers rendered under each head, deducting from the amount of the contractor proposal in each voucher the sum or sums properly chargeable to the other items of appropriations. In this manner the contract or proposal is divided under its respective heads.

- 12. Final settlements.—Vouchers in final settlement of contracts under bond must not be issued without prior authority from the Department. Such settlements may involve the imposition of a penalty, the determination of which rests with the Secretary of the Treasury. Accepted proposals, whose terms may provide a penalty for delay in execution of work, should be similarly treated. The completion of work under such contracts or accepted proposals should be promptly reported to the Department, with a statement of account and a full explanation of the causes of delay, if any, reference being made in detail to any loss or damage sustained by the United States as a recult of such delay.
- 13. Superintendents of construction.—When issuing vouchers for presentation to a Disbursing Agent for payment, superintendents must see that they are filled out and complete in every particular, excepting only the check-legend at bottom of voucher, the number, and the lower part of the brief on the back. The memorandum, which should be prepared with equal care, can only be detached by the Disbursing Agent or at the I papartment.

4. Disbursing agents.—These officers will number their vouchers on back, in monthly series, beginning each month with the first voucher 1 (No. 1), and following this in the order of payment. The blanks in check-legend at the bottom of the voucher must be filled out by the Dabursing Agent. He must make no disbursements of any kind until authorized to do so by the Department, and upon receiving such authority should be careful to observe that his payments are made in accordance therewith. Under no circumstances should be make a payment in advance for work or services of any kind. No transmitting letters are required to accompany his accounts. (See also note on face of memorandum.)

16. Sample vouchers.—Vouchers, combined in sets, for distribution to those charged with the duty of preparing, certifying, and issuing vouchers, will be furnished upon request. These forms embrace the methods of accounting most frequently met with in the preparation of vouchers, and a reference to them as a guide will save time and avoid much unnecessary correspondence.

Form approved by	DEPARTMENT, VOUCHER FOR PURCHASES, AND SERVICES OTHER THAN PERSONA to 8600. The Comptroller of ptember 12, 1907.			Note eral Instruction on back of demorandum.	
	Appropriation: Ale pain & Cocservation of Suble	e Bu	ldu	.gs, 191	09.
	TED STATES, To S. 6. Money iff (Name of payee.) (Street and number.) (City or town.)	enver.	6	Olova D (State.)	0.
DATE OF DELIVERY OR SERVICE.	ITEMS.	Unit Pi	LICE.	Amount	r.
1909		Dolls. Cta	s. Per—	Dollars.	Cts
ug 2	New Shylighto, Ventilating Flues and				
	1			5,301	0
	Less amount charged to appropriation	n			
	for Mechanical Equipment of Public Buildings 1909				
	Buldings 1909			1889	0
3				3412	of resident
	bess value of work not completed			212	. 0
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·	Less 10% retained \$ 250.00 " payments made on acet 1,215.00				
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	" payments made on aced 1,215.00 miles of which of which of which of which	TO VS			
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	Swo Secon				
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Building:	Location:	enve	v, 16	olorad	O.
Duplicate vouc	READ THIS NOTE CAREFULLY. There are no longer required. This Memorandum, for reference purposes solely, is a substitute. Make a literal	transcript abov	e of the sc	count shows on	
Disbursing Ap their files.	gents for Public Buildings, when forwarding their accounts, will fill out the three lines below (check leger	nd), detach the	Memorand	um and retain it f	for
of vouchers are rece and others intereste	there the Voucher is forwarded to the Department for payment the Memorandum must accompany it and make the Department, accompanied with the Memorandum, the three lines below (check legend) should be d.	ast not be detac i be filled in for	hed. When future refe	checks in payme rence by Custodia	ent uns
	ADMINISTRATIVE ACTION.				=
Account sui	bmitted for	****	\$		
Differences	as follows:				
	***************************************	~~~~~~~	\$		
Amoun	nt allowed on voucher		\$		
Paid by che	eck No. , dated , 190	, drawn	on		
	, to order of Payee named a	bove, for	\$		
by	(Name of disbursing officer.) Disbursing (Clerk or agent.)	(Place w	here locates	d.) 2—2014	

Levrer Mit

Treasury Bepartment,

OFFICE OF SUPERVISING ARCHITECT.

APPROPRIATION:

Refrains & Preservation of State full title of appropriation, using both lines if picessary.)

Public Buildings, 1909.

Amount, \$103500

Name of payee, using both lines if necessary.

For Purchases, and Services other than Personal.

[To be filled in by Disbursing Officer.]

ACCOUNTS OF

(Name of disbursing officer.)

Disbursing (Clerk or agent.)

(Place where located.)

(Period for which account is rendered.)

2-2014

TREASURY DEPARTMENT,
RECEIVED.
AUG 9 1909
Office of Supervising Architect.

- 1. Form and use.—This form of voucher will be used for all expenditures except traveling expenses and personal services. Where an account is too large to be stated on one form, use additional forms, fastening them together in the upper left-hand corner. Fill out the certificates on the last form only.
- 2. **Title of building.**—State the title of the building on the line designated for that purpose, following it with the name of the city and State in which located. The attention of Custodians is particularly called to this requirement.
- 3. Certificates.—Vouchers received at the Department without certification will be returned. The approval blank, for the signature of the Assistant Secretary, is for use only by the reviewing authority at the Department when the voucher is paid at Washington, D. C.
- 4. Briefing.—The upper briefing on the back (both voucher and memorandum) must be properly filled out before the voucher is transmitted to the Department. Whether as a separate voucher forwarded for payment (in which case the number only is left blank) or as a voucher included in the abstract of a Disbursing Agent, this requirement must be adhered to. If the appropriation is unknown, leave the line blank. For annual appropriations consult "Instructions to Custodians."
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Note General Instructions on back of Memorandum.

MECHANICAL EQUIPMENT OF PUBLIC BUILDINGS - 1909. Appropriation:

THE UNITED STATES

(State full title of appropriation.)

(Name of payee.)

STATES.			The state of the s	
	7	379	MAN	CRIEFF
TO	43 0	224 e	MAN	CUTTER

ADDRESS:	213 Continental	Building,	Denver,	Colo.
	(Street and number.)	The state of the s	(City or town.)	(State.)

AMOUNT. DATE OF DELIVERY UNIT PRICE. OR SERVICE ITEMS 190 9 Dollars. Cts. Dolls. Ots. Per-5 Aug. New Skylights, Ventilating Flues, and 5,301.00 Doors, etc. Less amount charged to appropriation for Repairs and Preservation of Public Buildings, 1909, 3,412 00 1.889 00 Less Value of Work not completed 389 00 1,500 00 Less 10% retained 150 00 Amount due-1,350 00 Check in payment of voucher (of which this Memorandum is a part) has been sent direct to public exeditor fy Dis-1,350 00 bursing Cherh, by order of the Secretary.

1,350.00

Building : U. S. Mint Building

Location: Denver, Colorado

READ THIS NOTE CAREFULLY.

Duplicate vouchers are no longer required. This Memorandum, for reference purposes solely, is a substitute. Make a literal transcript above of the account shown on the Voucher.

Disbursing Agents for Public Buildings, when forwarding their accounts, will fill out the three lines below (check legend), detach the Memorandum and retain it for

In all cases where the Voucher is forwarded to the Department for payment the Memorandum must accompany it and must not be detached. When checks in payment of vouchers are received from the Department, accompanied with the Memorandum, the three lines below (check legend) should be filled in for future reference by Custodians and others interested.

AI	OMINISTRATIVE ACTION.	
***************************************		\$
Amount allowed on voucher		\$
Paid by check No.	, dated, 190, to order of Payee named	, drawn onabove for \$
	, Disbursing (Clerk or agent.)	

2136 Voucher No.

Treasury Department,

OFFICE OF SUPERVISING ARCHITECT.

Some of payee, using both lines if necessiry)

For Purchases, and Services other than Personal.

[To be filled in by Disbursing Officer.]

ACCOUNTS OF

(Name of disbursing officer.)

Disbursing

(Clerk or agent.)

(Place where located.)

. 190

(Period for which account is rendered.)

2-2014

TREASURY DEPARTMENT,
RECEIVED.
AUG 9 1909
Office of Supervising Architect

GENERAL INSTRUCTIONS.

Form and use.—This form of voucher will be used for all expenditures except traveling expenses and personal services. Where an account is too large to be stated on one form, use additional forms, fastening them together in the upper left-hand corner. Fill out the certificates on the last form only.

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Note General Instructions on back of Memorandum.

Mint Building, Denver, Colorado, (State full title of appropriation.) Appropriation:___

THE UNITED STATES,

To The McMurtrie Manufacturing Company , DR.

DATE OF DELI	(Street and number.)	(City or town,)			(State.)	
or Service	E.		UN	UNIT PRICE. AMO		Amoun	T.
1.90			Dolls.	Cts.	Per—	Dollars.	Ct
Aug.	2 700# Hallack Strictly Pure Lea	d		7	25	50	75
	35 gal. Turpentine				61		35
	15 " Boiled Linseed 011	~~~~			68		20
	25# Whiting				014		38
	1-5 gal. Western Preservative V	arnish		1	90	9	50
	2-#30 O.K. Brushes-Rubber Set				35		70
	3 - #25 " " " "				06		18
	5# Drop Black in 011				17		85
	1# Prussian Blue "				40		40
	5# Burnt Umber " "				14		70
	5# L Chrome Green "						
	5# Venetian Red "	Chech in	payr	ner	09		80
	1 - 12 # J.F.L.S. Ochre in oil	-11-hor. (0)	e win	cm	thuts-		45.
	AN M. OH. YELLOW	MT amoram	nun	out	Sarry		75 88
	AUG 18 1909						
	Wasscher to D. C	P. P: - CMD.	ditor	04	7770		00
	Memo. returnedAUG-2-0 1909	Bursing C	lern, 1	ny.	order		
102.	89	of the Sec	retari	+			
Building	g: U. S. Mint				0000		
	READ THIS NOTE CA	Location: Den					=
Voucher, Disbursi	This Memorandum, for reference purposes solely is a	milestinet as a	al transcript	above	of the accou	int shown on t	the
their nies.	then accounts, will full out the three	e lines below (check leg-	end), detach	the M	emorandum	and make to the	
and others int	ses where the Voucher is forwarded to the Department for <i>payment</i> the Memorandum re received from the Department, accompanied with the Memorandum, the three lines be erested.	pelow (check legend) shou	ld be filled in	for fu	d. When c	thecks in payme ace by Custodia	ent
	ADMINISTRATIVE .	ACTION.					
Account	submitted for			- \$			
Dojjeren	es as jouous:						
				dh			
Am	ount allowed on voucher			- P			
Paid by	check No, dated	100		9.			
	to order of	Pauce named	, araw	n on	·		
	(Name of disbursing officer.) (Name of disbursing officer.) (Clerk	Lugoo rourrien f	COUNTY TO				

10001001 010.	icher No.
---------------	-----------

Treasury Department. OFFICE OF SUPERVISING ARCHITECT.

APPROPRIATION:

Amount, \$102 89

Mc Mur try Mfg & o.
(Name of payee, using both lines if personary.)

For Purchases, and Services other than Personal.

[To be filled in by Disbursing Officer.]

ACCOUNTS OF

(Name of disbursing officer.)

Disbursing ...(Clerk or agent.)

(Place where located.)

(Period for which account is rendered.)

2-2014



TREASURY DEPARTMENT. AUG 12 1909 Office of Supervising Architect.

GENERAL INSTRUCTIONS.

1. Form and use. - This form of voucher will be used for all expenditures except traveling expenses and personal services. Where an account is too large to be stated on one form, use additional forms, fastening them together in the upper left-hand corner. Fill out the certificates on the last

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FORM SPECY OF SUPE	DEPARTMENT, RVISIO ABCHITECT. NO. 8600. by the Comptroller of leptember 12, 1997. Appropriation: Mind Building, Denue.	es, l	ol		Note eral fintraction back of lemorandum.	ons
THE UN	ADDRESS: (Street and number.)	Comp	jani	1/D	R. olivad	σ,
DATE OF DELIVERY OR SERVICE,	ITEMS.	Di	от Рис	£.	Аносич	
1909	10	Dolla.	Cts.	Per-	Dollars.	Cte
Aug 2	225 yards Sheeting		25	yd	56	2.
		h in pa				-
***************	noucher				- 4	-
	Memor .co					
	public	be sent	1 40 1			
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************	of the 8					
			0			

	AUG 1.8 1909		h		<i>K7</i>	25
Vo M	emo. returnedAUG_20_1909				36	~ 0
Building:	U. S. Mint Location: 2	Denve	ev,	6	leved	u.
Duplicate vous	READ THIS NOTE CAREFULLY. chers are no longer required. This Memorandum, for reference purposes solely, is a substitute. Make a	literal tennueries	t sheet t	• 4		
their files	gents for Public Buildings, when forwarding their accounts, will fill out the three lines below (check where the Voucher is forwarded to the Department for payment the Memorandum must accompany it as revived from the Department, accompanied with the Memorandum, the three lines below (check legend) sed,	Incomet's detact	- 16- 34-			
	ADMINISTRATIVE ACTION.					
Differences	bmitted for as follows:		range 3			
*************			8			***
	nt allowed on voucher	*********	\$-			III DECINE
Paid by che	eck No. , dated , 19 , to order of Payee named	0 , drau	on on			
by	(Name of disbursing officer.) Disbursing (Clerk or agent.)		or S.			

Voucher	No.	

Treasury Department,

OFFICE OF SUPERVISING ARCHITECT.

APPROPRIATION:

Mint Building Denvey (State full title of appropriation, using both lines if necessary.)

Amount, \$ 56 25

IN FAVOR OF JOODS GO (Name of payee, using both lines if necessary.)

For Purchases, and Services other than Personal.

[To be filled in by Disbursing Officer.]

ACCOUNTS OF

(Name of disbursing officer.)

Disbursing

(Clerk or agent.)

(Place where located.)

(Period for which account is rendered.)

. 1

..., 190

2-2014

TREASURY DEPARTMENT,
RECEIVED.
AUG 10 1909
Office of Supervising Architect.

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TREASURY DEPARTMENT,
OFFICE OF SUPERVISING ARCHITECT.
FORM NO. 8600.
Form approved by the Comptroller of
the Treasury September 12, 1907.

VOUCHER FOR PURCHASES, AND SERVICES OTHER THAN PERSONAL.

Note General Instructions on back of Memorandum.

Mint Building, Denver, Colorado,

TED STATES,

Appropriation:

			(State full title of appropriat
CHE	UNITED	STATES	

James A. McGonigle, To ... (Name of payee.)

		ADDRESS: (Street and number.) (City or town.)	10 4	,		(State.)	
DATE OF DEI OR SERVI	CE.	ITEMS.	UNIT PRICE.		Amour	T.	
190	9		Dolls.	Cts.	Per—	Dollars.	Cts.
Apr.	27	Carving panels over windows and main					
		entrance.				4,44	3 00
		Less payments made				2,690	10
		Amount due				\$ 1,752	90
	-						
	-			111	N 9	1909	
		Voucher to D	. C				
		Memo. return	ned	JU	N I	6 1909	
		Check in payment of Memo. return					
		voucher (of which this					******
		Memorandumisapart)					
		will be sent direct to					
		public creditor by Dis-			******		
		bursing Clerk, by order		1		2 1,752	90
		of the Secretary.					
1,	752.9	0					
Buildi	ing: U	. S. Location:					
		READ THIS NOTE CAREELLLY			1		

Duplicate vouchers are no longer required. This Memorandum, for reference purposes solely, is a substitute. Make a literal transcript above of the account shown on the Duplicate voiciners are no longer required. This atemorandum, to voucher:

Voucher:

Disbursing Agents for Public Buildings, when forwarding their accounts, will fill out the three lines below (check legend), detach the Memorandum and retain it for their files.

In all cases where the Voucher is forwarded to the Department for payment the Memorandum must accompany it and must not be detached. When checks in payment of vouchers are received from the Department, accompanied with the Memorandum, the three lines below (check legend) should be filled in for future reference by Custodians and others interested.

AT	OMINISTRATIVE ACTION.	
Account submitted for	ACTION.	\$
***************************************		\$
Paid by check No.	, dated, 190 , draw, to order of Payee named above, f	n on
by	, Disbursing (Clerk or agent.) (Pla	ce where located.) 2—2014

1376

Voucher No.

Treasury Department,
OFFICE OF SUPERVISING ARCHITECT.

APPROPRIATION:

(State full title of appropriation, using both lines if necessary.)

Amount, \$1752 90

IN FAVOR OF

(Name of payee, using both lines if necessary.)

heaveneworth Rans

For Purchases, and Services other than Personal.

[To be filled in by Disbursing Officer.]

ACCOUNTS OF

(Name of disbursing officer.)

Disbursing (Clerk or agent.)

(Place where located.)

., 190

(Period for which account is rendered.)

TREASURY DEPARTMENT,
RECEIVED.

APR 30 1909
Office of Supervising Architect.

- Form and use.—This form of voucher will be used for all expenditures except traveling expenses and personal services. Where an account is too large to be stated on one form, use additional forms, fastening them together in the upper left-hand corner. Fill out the certificates on the last form only.
- Title of building.—State the title of the building on the line designated for that purpose, following it with the name of the city and State in which located. The attention of Custodians is particularly called to this requirement.
- 3. Certificates.—Vouchers received at the Department without certification will be returned. The approval blank, for the signature of the Assistant Secretary, is for use only by the reviewing authority at the Department when the voucher is paid at Washington, D. C.
- 4. Briefing.—The upper briefing on the back (both voucher and memorandum) must be properly filled out before the voucher is transmitted to the Department. Whether as a separate voucher forwarded for payment (in which case the number only is left blank) or as a voucher included in the abstract of a Disbursing Agent, this requirement must be adhered to. If the appropriation is unknown, leave the line blank. For annual appropriations consult "Instructions to Custodians."
- 5. Letters of transmittal.—Accompany all vouchers for unauthorized expenditures with letters of transmittal. Describe briefly the work done or services rendered, and whether satisfactorily completed or performed; if for articles or supplies, whether received in good condition; and a brief reference to the emergency which required immediate expenditure should be stated.
- 6. Itemization.—Unless issued under a contract or accepted proposal on file at the Department, or under a proposal accepted by a Custodian or other officer by authority from the Department, vouchers must be itemized, indicating the labor, material, and articles supplied, and the unit of price.
- 7. Telegrams.—Charges for telegraphic service must be accompanied with copies of the telegrams.
- 8. Reimbursements.—Vouchers covering a reimbursement for minor expenditures incurred must be accompanied with receipted bills. Officers and employees are not entitled to reimbursement for any expenditures made from their private funds (other than for purely personal traveling expenses), except under stress of urgent or unforeseen public necessity. Before using their own funds, they should ascertain whether it is feasible to forward vouchers to the Department for payment. The measure of the feasibility of so making payment should not be their own convenience or desire. Where the stress of public necessity requires officers and employees to use their own funds, the facts should be set out in the youchers.
- Correction of errors.—Errors in computation or extension, in stating dates of contracts, proposals, and authorizations and the omission of signatures from certificates should be carefully guarded against.
- 10. Additions and deductions.—All acceptances by the Department involving additions to or deductions from formal contracts or accepted proposals, and all revocations of prior acceptances, must be taken up in chronological order in all vouchers issued on account of such contracts or proposals. Items of this character affect the amount of the retained percentages and the payments to be made, and can not properly be omitted.
- 11. Division under appropriations.—In vouchers issued under contracts or accepted proposals involving a charge against two or more appropriations, the contract or proposal must be taken up as a whole for each appropriation, and separate vouchers rendered under each head, deducting from the amount of the contractor proposal in each voucher the sum or sums properly chargeable to the other items of appropriations. In this manner the contract or proposal is divided under its respective heads.

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- 13. Superintendents of construction.—When issuing vouchers for presentation to a Disbursing Agent for payment, superintendents must see that they are filled out and complete in every particular, excepting only the check-legend at bottom of voucher, the number, and the lower part of the brief on the back. The memorandum, which should be prepared with equal care, can only be detached by the Disbursing Agent or at the Department.
- 14. Disbursing agents.—These officers will number their vouchers on the back, in monthly series, beginning each month with the first voucher paid (No. 1), and following this in the order of payment. The blanks in the check-legend at the bottom of the voucher must be filled out by the Disbursing Agent. He must make no disbursements of any kind until authorized to do so by the Department, and upon receiving such authority should be careful to observe that his payments are made in accordance therewith. Under no circumstances should he make a payment in advance for work or services of any kind. No transmitting letters are required to accompany his accounts. (See also note on face of memorandum.)
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- 16. Sample vouchers.—Vouchers, combined in sets, for distribution to those charged with the duty of preparing, certifying, and issuing vouchers, will be furnished upon request. These forms embrace the methods of accounting most frequently met with in the preparation of vouchers, and a reference to them as a guide will save time and avoid much unnecessary correspondence.

TREASURY DEPARTMENT,
OFFICE OF SUPERVISING ARCHITECT.
FORM NO. 8600.
Form approved by the Comptroller of
the Treasury September 12, 1907. VOUCHER FOR PURCHASES, AND SERVICES OTHER THAN PERSONAL. General Instructions on back of Memorandum. Appropriation: THE UNITED STATES, DATE OF DELIVERY OR SERVICE, AMOUNT 1900 Per-Dollars. Cts. Cts. Proposal accepted & March 15, 1909 1800000 22500 1822500 Less payments made, Annount 15502 50 2,72250 Voucher to D. C ... Check in payment of Memo. returned. voucher (of which this Memorandumisa part) will be sent direct to public creditor by Disbursing Clerk, by order of the Secretary. Building: U.S. Mind READ THIS NOTE CAREFULLY. Duplicate vouchers are no longer required. This Memorandum, for reference purposes solely, is a substitute. Make a literal transcript above of the account shown on the her.

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6883 cher No.

Treasury Department,

OFFICE OF SUPERVISING ARCHITECT.

APPROPRIATION:

(State full title of appropriation, using both lines if yecessary.)

Amount, \$272250
IN GVOR OF
IN GLOOR OF
(Name of payer, uping both lines if necessary.)

For Purchases, and Services other than Personal.

[To be filled in by Disbursing Officer.]

ACCOUNTS OF

(Name of disbursing officer.)

Disbursing

(Clerk or agent.)

(Place where located.)

100

(Period for which account is rendered.)

2-2014 TREASURY DEPARTMENT,
RECEIVED.

MAY 27 1909
Office of Supervising Architect.

- 1. Form and use.—This form of voucher will be used for all expenditures except traveling expenses and personal services. Where an account is too large to be stated on one form, use additional forms, fastening them together in the upper left-hand corner. Fill out the certificates on the last form only.
- Title of building.—State the title of the building on the line designated for that purpose, following it with the name of the city and State in which located. The attention of Custodians is particularly called to this requirement.
- 3. Certificates.—Vouchers received at the Department without certification will be returned. The approval blank, for the signature of the Assistant Secretary, is for use only by the reviewing authority at the Department when the voucher is paid at Washington, D. C.
- 4. Briefing.—The upper briefing on the back (both voucher and memorandum) must be properly filled out before the voucher is transmitted to the Department. Whether as a separate voucher forwarded for payment (in which case the number only is left blank) or as a voucher included in the abstract of a Disbursing Agent, this requirement must be adhered to. If the appropriation is unknown, leave the line blank. For annual appropriations consult "Instructions to Custodians."
- 5. Letters of transmittal.—Accompany all vouchers for unauthorized expenditures with letters of transmittal. Describe briefly the work done or services rendered, and whether satisfactorily completed or performed; if for articles or supplies, whether received in good condition; and a brief reference to the emergency which required immediate expenditure should be stated.
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- 12. Final settlements.—Vouchers in final settlement of contracts under bond must not be issued without prior authority from the Department. Such settlements may involve the imposition of a penalty, the determination of which rests with the Secretary of the Treasury. Accepted proposals, whose terms may provide a penalty for delay in execution of work, should be similarly treated. The completion of work under such contracts or accepted proposals should be promptly reported to the Department, with a statement of account and a full explanation of the causes of delay, if any, reference being made in detail to any loss or damage sustained by the United States as a result of such delay.
- 13. Superintendents of construction.—When issuing vouchers for presentation to a Disbursing Agent for payment, superintendents must see that they are filled out and complete in every particular, excepting only the check-legend at bottom of voucher, the number, and the lower part of the brief on the back. The memorandum, which should be prepared with equal care, can only be detached by the Disbursing Agent or at the Department.
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VOUCHER FOR PURCHASES, AND SERVICES OTHER THAN PERSONAL. Note General Instructions on back of Monorandum. TREASURY DEPARTMENT, Office of Supravising Abelitect.
Form No. 8600.
Form approved by the Comptroller of the Treasury September 12, 1907. Appropriation: THE UNITED STATES, ADDRESS: . (Street and number.) DATE OF DELIVERY UNIT PRICE. ITEMS. 1900 Dolls. Dollars. Cts. Cts. 444300 60000 3,84300 Marrant in payment of voucher (of which this Memorandunis a part) will be sent direct to ORIGINAL OF THIS ACCOUNT TREASURY DEPARTMENT, FOR public creditor by Treas urer, U.S. by order of the SETTLEMENT, ON A 85505 Secretary. Building: U.S. READ THIS NOTE CAREFULLY. Duplicate vouchers are no longer required. This Memorandum, for reference purposes solely, is a substitute. Make a literal transcript above of the account shown on the Disbursing Agents for Public Buildings, when forwarding their accounts, will fill out the three lines below (check legend), detach the Memorandum and retain it for In all cases where the Voucher is forwarded to the Department for payment the Memorandum must accompany it and must not be detached. When checks in payment of vouchers are received from the Department, accompanied with the Memorandum, the three lines below (check legend) should be filled in for future reference by Custodians and others interested. ADMINISTRATIVE ACTION. Account submitted for Differences as follows: Amount allowed on voucher Paid by check No. ..., to order of Payee named above, for \$. , Disbursing (Clerk or agent.) (Name of disbursing officer.)

(Place where located.)

Treasury Department, OFFICE OF SUPERVISING ARCHITECT.

APPROPRIATION:

(State full title of appropriation, using both lines if necessary.)

Amount, \$ 855.05

IN FAVOR OF

A McGonigle

(Name of payee, using both lines if necessary.)

For Purchases, and Services other than Personal.

[To be filled in by Disbursing Officer.]

ACCOUNTS OF

(Name of disbursing officer.)

Disbursing .

(Clerk or agent.)

(Place where located.)

······,

190

(Period for which account is rendered.)

TREASURY DEPARTMENT, RECEIVED.

Office of Supervising Architect.

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Form N Form approved by	the Comptroller of ptember 12, 1907.	L. Buil	du		Note ral Instruction back of emorandum.	ns
1 0	Appropriation: As pairs & Proservation of whole Is (State full title of appropriation.) TED STATES, To The bolorado Painting & Sand Blash Name of payee.) (Street and number.) (City or town.)	60, v,		, Di	dolorai) _{o.}
ATE OF DELIVERY		Uni	IT PRIC	E.	Amount.	
or Service.	ITEMS.	Dolls.	Cts.	Per—	Dollars.	Cts
ne 25	Cleaning by means of sandblasting portions of extension of building				200	0
	by eposition of successing					
	Check in payment of voucher (of which this voucher (of which this					
	Memoranount direct to					
	The state of the s					
	public cocons	-				
	TOTAL				200	0
Building:) en	we	v 1	lolora	
	READ THIS NOTE CAREFULLY.				account shown o	n the
Voucher. Disbursing their files. In all case	Agents for Public Buildings, when forwarding their accounts, will fill out the three lines below (check less where the Voucher is forwarded to the Department for payment the Memorandum must accompany it and received from the Department, accompanied with the Memorandum, the three lines below (check legend) she	gend), deta	ach the	Memoral	ndum and retain	it for
Account s	ADMINISTRATIVE ACTION.	SEC. NO. 200. SEC. SEC. SEC. SEC. SEC. SEC. SEC. SEC		\$		
	es as follows:					
Amo	ount allowed on voucher			\$	-	
	check No, dated, 190	dr	awn			
<i>by</i>	, to order of Payee named (Name of disbursing officer.) Disbursing (Clerk or agent.)			where loc		2014

4017
Voucher No.

Treasury Department,
OFFICE OF SUPERVISING ARCHITECT.

APPROPRIATION:
Apairs of Conservation of (tate full title of appropriation, using both lines if Jecessary.)
Public Buildings, 1909
Amount, \$ 200.
IN FAVOR OF
Colorado Painting & Sand
(Name of pavee, using both lines if necessary.)

For Purchases, and Services other than Personal,

Blast Co.

[To be filled in by Disbursing Officer.]

ACCOUNTS OF

(Name of disbursing officer.)

Disbursing

(Clerk or agent.)

(Place where located.)

190

(Period for which account is rendered.)

TREASURY DEPARTMENT,

111 1 1000

Office of Supervising Architect.

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TREASURY D OFFICE OF SUPERIN FORM N Form approved by the Treasury Sep	ising Architect 9			12		Note ral Instructio on back of emorandum.	
THE UNIT	TED STATES		0 11	Di	ul	driego,)	90
	2 To 2	Moncney (Name of payee.)	4		, DI	3.	
*	ADDRESS: 2133 Continental Bla	lg, Deni	uv.		6.	oleras	8.
DATE OF DELIVERY OR SERVICE.	5 3 2 C)	1	PRICE.	-	Amount.	
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Building: U	.s. Mint	Location:	Derry	rex	le	Polera	
	READ THIS NOT	E CAREFULLY.					=
Voucher. Disbursing Age	re are no longer required. This Memorandum, for reference purpose ints for Public Buildings, when forwarding their accounts, will fill	s solely, is a substitute. Make a liter out the three lines below (check less	al transcript	above of	the acc	count shown on t	he
in all coung wh	ere the Voucher is forwarded to the Department for payment the Merced from the Department, accompanied with the Memorandum, the						
	ADMINISTRAT	TIVE ACTION.					-
Account sub	nitted for			- \$			
Differences of	s follows:						
Amount	allowed on voucher						
	k No. , dated						=
	to or	der of Payee named	above, j	for \$_			
y	Name of disbursing officer.) , Disbursing	(Clerk or agent.)		ace where			



Voucher No.

Treasury Bepartment.

OFFICE OF SUPERVISING ARCHITECT.

APPROPRIATION:

Amount, \$1215.0

For Purchases, and Services other than Personal.

[To be filled in by Disbursing Officer.]

ACCOUNTS OF

(Name of disbursing officer.)

Disbursing

(Place where located.)

(Period for which account is rendered.)

2-2014

TREASURY DEPARTMENT, RECEIVED. Office of Supervising Architect.

GENERAL INSTRUCTIONS.

1. Form and use. This form of voucher will be used for all expenditures except traveling expenses and personal services. Where an account is too large to be stated on one form, use additional forms, fastening them together in the upper left-hand corner. Fill out the certificates on the last form only.

2. Title of building.-State the title of the building on the line designated for that purpose, following it with the name of the city and State in which located. The attention of Custodians is particularly called to this

3. Certificates .- Vouchers received at the Department without certification will be returned. The approval blank, for the signature of the Assistant Secretary, is for use only by the reviewing authority at the Department when the voucher is paid at Washington, D. C.

4. Briefing .- The upper briefing on the back (both voucher and memorandum) must be properly filled out before the voucher is transmitted to the Department. Whether as a separate voucher forwarded for payment (in which case the number only is left blank) or as a voucher included in the abstract of a Disbursing Agent, this requirement must be adhered to. If the appropriation is unknown, leave the line blank. For annual appropriations consult "Instructions to Custodians."

5. Letters of transmittal .- Accompany all vouchers for unauthorized expenditures with letters of transmittal. Describe briefly the work done or services rendered, and whether satisfactorily completed or performed; if for articles or supplies, whether received in good condition; and a brief reference to the emergency which required immediate expenditure should be stated.

6. Itemization.-Unless issued under a contract or accepted proposal on file at the Department, or under a proposal accepted by a Custodian or other officer by authority from the Department, vouchers must be itemized. indicating the labor, material, and articles supplied, and the unit of price.

7. Telegrams.—Charges for telegraphic service must be accompanied with copies of the telegrams.

8. Reimbursements.—Vouchers covering a reimbursement for minor. expenditures incurred must be accompanied with receipted bills. Officers and employees are not entitled to reimbursement for any expenditures made from their private funds (other than for purely personal traveling expenses), except under stress of urgent or unforeseen public necessity, Before using their own funds, they should ascertain whether it is feasible to forward vouchers to the Department for payment. The measure of the feasibility of so making payment should not be their own convenience or desire. Where the stress of public necessity requires officers and employees to use their own funds, the facts should be set out in the vouchers.

9. Correction of errors.-Errors in computation or extension, in stating dates of contracts, proposals, and authorizations and the omission of signatures from certificates should be carefully guarded against.

10. Additions and deductions.-All acceptances by the Department involving additions to or deductions from formal contracts or accepted proposals, and all revocations of prior acceptances, must be taken up in chronological order in all vouchers issued on account of such contracts or proposals Items of this character affect the amount of the retained percentages and the payments to be made, and can not properly be omitted.

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12. Final settlements.-Vouchers in final settlement of contracts under bond must not be issued without prior authority from the Department. Such settlements may involve the imposition of a penalty, the determination of which rests with the Secretary of the Treasury. Accepted proposals, whose terms may provide a penalty for delay in execution of work, should be similarly treated. The completion of work under such contracts or accepted proposals should be promptly reported to the Department, with a statement of account and a full explanation of the causes of delay, if any, reference being made in detail to any loss or damage sustained by the United States as a result of such delay.

13. Superintendents of construction.—When issuing vouchers for presentation to a Disbursing Agent for payment, superintendents must see that they are filled out and complete in every particular, excepting only the check-legend at bottom of voucher, the number, and the lower part of the brief on the back. The memorandum, which should be prepared with equal care, can only be detached by the Disbursing Agent or at the

14. Disbursing agents.-These officers will number their vouchers on the back, in monthly series, beginning each month with the first voucher paid (No. 1), and following this in the order of payment. The blanks in the check-legend at the bottom of the voucher must be filled out by the Disbursing Agent. He must make no disbursements of any kind until authorized to do so by the Department, and upon receiving such authority should be careful to observe that his payments are made in accordance therewith. Under no circumstances should be make a payment in advance for work or services of any kind. No transmitting letters are required to accompany his accounts. (See also note on face of memorandum.)

15. Architects-Tarsney Act.-Architects are required to prepare and certify vouchers, in payment for work done under their local supervision, in accordance with the regulations and rules of the Department. Their form of certification should be as follows, written or stamped on the face of the voucher, and signed by them as architects: "Certified as to correctness and value of service performed, and approval for payment in the amount stated, viz, \$_____." The approval certificate on the voucher is for the signature of the Superintendent of Construction, who acts as the representative of the Department. It is desirable that application should be made by architects (stating the conditions under which they accrue) for payments on account of commissions.

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the Treasury Sep	ISING ARCHITECT.	L.	13	Piis	Note eral Instruction on back of lemorandum. Adings,	1909
	ADDRESS: 213 Continental Quilding Dense (City or town.)	ev	,	K	Olova (State.)	20.
DATE OF DELIVERY OR SERVICE,	ITEMS.	Uni	T PRIC	E.	AMOUNT.	
1 1909		Dolls.	Cts.	Per—	Dollars.	Cts.
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Building: U		env	en		Colo.	_
Disbursing Ag	READ THIS NOTE CAREFULLY. there are no longer required. This Memorandum, for reference purposes solely, is a substitute. Make a literal cents for Public Buildings, when forwarding their accounts, will fill out the three lines below (check legen here the Voucher is forwarded to the Department for payment the Memorandum must accompany it and mixed from the Department, accompanied with the Memorandum, the three lines below (check legend) should d.	nd), detach	the N	Iemorand	lum and metals to s	
Account sul	ADMINISTRATIVE ACTION. bmitted for as follows:		\$	ş		
Amoun	nt allowed on voucher		\$	%		
	ck No, dated, 190, to order of Payee named a	. drav	un o	n		
by	Dichunein 6				ed) 9 90ra	

(Place where located.)

2-2014

6461 Voucher No.

Treasury Department,
OFFICE OF SUPERVISING ARCHITECT.

APPROPRIATION:

Chairs & Pocs or nation.

(State full title of appropriation, using both lines if necessary.)

Public Duildings 1909

Amount, \$1700.00

Smith & McCallin

For Purchases, and Services other than Personal.

[To be filled in by Disbursing Officer.]

ACCOUNTS OF

(Name of disbursing officer.)

Disbursing (Clerk or agent.)

(Place where located.)

. 190

(Period for which account is rendered.)

2 2 2014 REASURY DEPARTMENT, RECEIVED.

JUL 12 1909

Office of Supervising Architect.

GENERAL INSTRUCTIONS.

1. Form and use.—This form of voucher will be used for all expenditures except traveling expenses and personal services. Where an account is too large to be stated on one form, use additional forms, fastening them together in the upper left-hand corner. Fill out the certificates on the last form only.

2. Title of building.—State the title of the building on the line designated for that purpose, following it with the name of the city and State in which located. The attention of Custodians is particularly called to this requirement.

3. Certificates.—Vouchers received at the Department without certification will be returned. The approval blank, for the signature of the Assistant Secretary, is for use only by the reviewing authority at the Department when the voucher is paid at Washington, D. C.

4. Briefing.—The upper briefing on the back (both voucher and memorandum) must be properly filled out before the voucher is transmitted to the Department. Whether as a separate voucher forwarded for payment (in which case the number only is left blank) or as a voucher included in the abstract of a Disbursing Agent, this requirement must be adhered to. If the appropriation is unknown, leave the line blank. For annual appropriations consult "Instructions to Custodians."

5. Letters of transmittal.—Accompany all vouchers for unauthorized expenditures with letters of transmittal. Describe briefly the work done or services rendered, and whether satisfactorily completed or performed; if for articles or supplies, whether received in good condition; and a brief reference to the emergency which required immediate expenditure should be stated.

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7. Telegrams.—Charges for telegraphic service must be accompanied with copies of the telegrams.

8. Reimbursements.—Vouchers covering a reimbursement for minor expenditures incurred must be accompanied with receipted bills. Officers and employees are not entitled to reimbursement for any expenditures made from their private funds (other than for purely personal traveling expenses), except under stress of urgent or unforeseen public necessity. Before using their own funds, they should ascertain whether it is feasible to forward vouchers to the Department for payment. The measure of the feasibility of so making payment should not be their own convenience or desire. Where the stress of public necessity requires officers and employees to use their own funds, the facts should be set out in the vouchers.

 Correction of errors.—Errors in computation or extension, in stating dates of contracts, proposals, and authorizations and the omission of signatures from certificates should be carefully guarded against.

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11. Division under appropriations.—In vouchers issued under contracts or accepted proposals involving a charge against two or more appropriations, the contract or proposal must be taken up as a whole for each appropriation, and separate vouchers rendered under each head, deducting from the amount of the contractor proposal in each voucher the sum or sums properly chargeable to the other items of appropriations. In this manner the contract or proposal is divided under its respective heads.

12. Final settlements.—Vouchers in final settlement of contracts under bond must not be issued without prior authority from the Department. Such settlements may involve the imposition of a penalty, the determination of which rests with the Secretary of the Treasury. Accepted proposals, whose terms may provide a penalty for delay in execution of work, should be similarly treated. The completion of work under such contracts or accepted proposals should be promptly reported to the Department, with a statement of account and a full explanation of the causes of delay, if any, reference being made in detail to any loss or damage sustained by the United States as a result of such delay.

13. Superintendents of construction.—When issuing vouchers for presentation to a Disbursing Agent for payment, superintendents must see that they are filled out and complete in every particular, excepting only the check-legend at bottom of voucher, the number, and the lower part of the brief on the back. The memorandum, which should be prepared with equal care, can only be detached by the Disbursing Agent or at the Department.

14. Disbursing agents.—These officers will number their vouchers on the back, in monthly series, beginning each month with the first voucher paid (No. 1), and following this in the order of payment. The blanks in the check-legend at the bottom of the voucher must be filled out by the Disbursing Agent. He must make no disbursements of any kind until authorized to do so by the Department, and upon receiving such authority should be careful to observe that his payments are made in accordance therewith. Under no circumstances should he make a payment in advance for work or services of any kind. No transmitting letters are required to accompany his accounts. (See also note on face of memorandum.)

16. Sample vouchers.—Vouchers, combined in sets, for distribution to those charged with the duty of preparing, certifying, and issuing vouchers, will be furnished upon request. These forms embrace the methods of accounting most frequently met with in the preparation of vouchers, and a reference to them as a guide will save time and avoid much unnecessary correspondence.

TREASURY DEPARTMENT, OFFICE OF SUPERVISING ARCHITECT. FORM NO. 8600. VOUCHER FOR PURCHASES, AND SERVICES OTHER THAN PERSONA	L.		Gen	Note eral Instructio	ns
Form approved by the Comptroller of the Treasury September 12, 1907. Appropriation: Appropriation:	N	la		on back of Iemorandum.	
THE UNITED STATES (State full titl) of appropriation.)	Y-,	U	010	1.	
To I John file son			, D	R.	
ADDRESS: 125 So. 11th St. (Name of payee) hila	No) 			
DATE OF DELIVERY (City or town.)	,			(State.)	
OR SERVICE. 190 9 ITEMS.		T PRICE		Amount.	
al:01 10:11:3=90 51:	Dolls.	Cts.	Per—	Dollars.	Cts.
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April lambing Decorating Ilroposal accepted & March 15.1909				225	
A				18,225	00
hers value of work not completed				4,950	
Less 10% retained 1320 50				13,275	00
Less 10% retained 1327,50 " payments made 8,932.50				10,260	2.0
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Secretary.					
Building: U. S. Mink			- 0		
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Duplicate vouchers are no longer required. This Memorandum, for reference purposes solely, is a substitute. Make a literal Disbursing Agents for Public Buildings, when forwarding their accounts will all the solely and the solely are substitute.					-
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In all cases where the Voucher is forwarded to the Department for payment the Memorandum must accompany it and must and others are received from the Department, accompanied with the Memorandum, the three lines below (check legend) should	st not be de be filled in	etached for fut	. When	checks in paymen	t
ADMINISTRATIVE ACTION.					
Account submitted for		8			
Defferences as fortions:					
		- db			
Amount allowed on voucher		\$ _ \$			
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to order of Payee named al	ove, fo	r &			
(Name of disbursing officer.) Disbursing (Clerk or agent.)			e located		
				2-2014	

2-2014

65 Voucher No.

Treasury Department,
OFFICE OF SUPERVISING ARCHITECT.

APPROPRIATION:

(State full title of appropriation, using both links if necessary.)

Denvey, Colorado,

Amount, \$ 3,01509

(Name of payee, using 10th lines if necessary.)

For Purchases, and Services other than Personal.

[To be filled in by Disbursing Officer.]

ACCOUNTS OF

(Name of disbursing officer.)

Disbursing ...

(Clerk or agent.)

(Place where located.)

...., 1

, 190

(Period for which account is rendered.)

2 2014 TREASURY DEPARTMENT, RECEIVED.

APR 5 1909

Office of Supervising Architect.

GENERAL INSTRUCTIONS.

1. Form and use.—This form of voucher will be used for all expenditures except traveling expenses and personal services. Where an account is too large to be stated on one form, use additional forms, fastening them together in the upper left-hand corner. Fill out the certificates on the last form only.

Title of building.—State the title of the building on the line designated for that purpose, following it with the name of the city and State in which located. The attention of Custodians is particularly called to this requirement.

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5. Letters of transmittal.—Accompany all vouchers for unauthorized expenditures with letters of transmittal. Describe briefly the work done or services rendered, and whether satisfactorily completed or performed; if for articles or supplies, whether received in good condition; and a brief reference to the emergency which required immediate expenditure should be stated.

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11. Division under appropriations.—In vouchers issued under contracts or accepted proposals involving a charge against two or more appropriations, the contract or proposal must be taken up as a whole for each appropriation, and separate vouchers rendered under each head, deducting from the amount of the contract or proposal in each voucher the sum or sums properly chargeable to the other items of appropriations. In this manner the contract or proposal is divided under its respective heads.

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14. Disbursing agents.—These officers will number their vouchers on the back, in monthly series, beginning each month with the first voucher paid (No. 1), and following this in the order of payment. The blanks in the check-legend at the bottom of the voucher must be filled out by the Disbursing Agent. He must make no disbursements of any kind until authorized to do so by the Department, and upon receiving such authority should be careful to observe that his payments are made in accordance therewith. Under no circumstances should he make a payment in advance for work or services of any kind. No transmitting letters are required to accompany his accounts. (See also note on face of memorandum.)

15. Architects—Tarsney Act.—Architects are required to prepare and certify vouchers, in payment for work done under their local supervision, in accordance with the regulations and rules of the Department. Their form of certification should be as follows, written or stamped on the face of the voucher, and signed by them as architects: "Certified as to correctness and value of service performed, and approval for payment in the amount stated, viz, \$_______." The approval certificate on the voucher is for the signature of the Superintendent of Construction, who acts as the representative of the Department. It is desirable that application should be made by architects (stating the conditions under which they accrue) for payments on account of commissions.

16. Sample vouchers.—Vouchers, combined in sets, for distribution to those charged with the duty of preparing, certifying, and issuing vouchers, will be furnished upon request. These forms embrace the methods of accounting most frequently met with in the preparation of vouchers, and a reference to them as a guide will save time and avoid much unnecessary correspondence.

Note General Instructions on back of Memorandum. VOUCHER FOR PURCHASES, AND SERVICES OTHER THAN PERSONAL. TREASURY DEPARTMENT, Office of Supervising Abelitteer,
Form No. 8600.
Form approved by the Comptroller of
the Treasury September 12, 1907. Appropriation: THE UNITED STATES, ADDRESS: (Street and number.) AMOUNT UNIT PRICE DATE OF DELIVERY OR SERVICE. ITEMS. Dollars. Cities Cita. Per-1908 Dolla. Miscellaneous changes Less value of work not completed Less 10 % retained Check in payment of voucher (of which this Memorandum is a part) will be sent direct to dent of Constructionine creditor by Disbursing Clerk, by order of the Secretary. 1350 TOTAL.... Building: U. S. Mint Location: Derwer, Colorado. READ THIS NOTE CAREFULLY. Duplicate vouchers are no longer required. This Memorandum, for reference purposes solely, is a substitute. Make a literal transcript above of the account shown on the Voncher.

Disbursing Agents for Public Buildings, when forwarding their accounts, will fill out the three lines below (check legend), detach the Memorandum and retain it for In all cases where the Voucher is forwarded to the Department for payment the Memorandum must accompany it and must not be detached. When checks in payment of vouchers are received from the Department, accompanied with the Memorandum, the three lines below (check legend) should be filled in for future reference by Custodians and others interested. ADMINISTRATIVE ACTION.

ADMINISTRATIVE ACTION.

Account submitted for
Differences as follows:

Amount allowed on voucher

Amount allowed on voucher

Amount allowed on voucher

Paid by check No.
, dated
, 190 , drawn on
, to order of Payee named above, for \$

by
(Name of disbursing officer.)

(Clerk or agent.) (Place where located.) 2-2014

Voucher	No	***
Treasu	ry Depar	tment,
OFFICE OF SU	PERVISING	ARCHITECT.

APPROPRIATION:

Mulding
(State full title of appropriation, using both lines if necessary.)

Denvey Colo.

Amount, \$135000

IN FAVOR OF

Milliam Duthie (Name of payee, using both lines if necessary.)

Derwer, Colorado

For Purchases, and Services other than Personal.

[To be filled in by Disbursing Officer.]

ACCOUNTS OF

11 00

(Name of disbursing officer.)

Disbursing

(Clerk or agent,)

(Place where located.)

190

(Period for which account is rendered.)

2-2014

TREASURY DEPARTMENT, HEIGHTUND.

MAR 13 1908

Office of Supervising Architect.

- 1. Form and use.—This form of voucher will be used for all expenditures except traveling expenses and personal services. Where an account is too large to be stated on one form, use additional forms, fastening them together in the upper left-hand corner. Fill out the certificates on the last form only.
- 2. Title of building.—State the title of the building on the line designated for that purpose, following it with the name of the city and State in which located. The attention of Custodians is particularly called to this requirement.
- 3. Certificates.—Vouchers received at the Department without certification will be returned. The approval blank, for the signature of the Assistant Secretary, is for use only by the reviewing authority at the Department when the voucher is paid at Washington, D. C.
- 4. Briefing.—The upper briefing on the back (both voucher and memorandum) must be properly filled out before the voucher is transmitted to the Department. Whether as a separate voucher forwarded for payment (in which case the number only is left blank) or as a voucher included in the abstract of a Disbursing Agent, this requirement must be adhered to. If the appropriation is unknown, leave the line blank. For annual appropriations consult "Instructions to Custodians."
- 5. Letters of transmittal.—Accompany all vouchers for unauthorized expenditures with letters of transmittal. Describe briefly the work done or services rendered, and whether satisfactorily completed or performed; if for articles or supplies, whether received in good condition; and a brief reference to the emergency which required immediate expenditure should be stated.
- 6. Itemization.—Unless issued under a contract or accepted proposal on file at the Department, or under a proposal accepted by a Custodian or other officer by authority from the Department, vouchers must be itemized, indicating the labor, material, and articles supplied, and the unit of price.
- 7. Telegrams.—Charges for telegraphic service must be accompanied with copies of the telegrams.
- 8. Reimbursements.—Vouchers covering a reimbursement for minor expenditures incurred must be accompanied with receipted bills. Officers and employees are not entitled to reimbursement for any expenditures made from their private funds (other than for purely personal traveling expenses), except under stress of urgent or unforeseen public necessity. Before using their own funds, they should ascertain whether it is feasible to forward vouchers to the Department for payment. The measure of the feasibility of so making payment should not be their own convenience or desire. Where the stress of public necessity requires officers and employees to use their own funds, the facts should be set out in the youchers.
- Correction of errors.—Errors in computation or extension, in stating dates of contracts, proposals, and authorizations and the omission of signatures from certificates should be carefully guarded against.
- 10. Additions and deductions.—All acceptances by the Department involving additions to or deductions from formal contracts or accepted proposals, and all revocations of prior acceptances, must be taken up in chronological order in all vouchers issued on account of such contracts or proposals. Items of this character affect the amount of the retained percentages and the payments to be made, and can not properly be omitted.
- 11. Division under appropriations.—In vouchers issued under contracts or accepted proposals involving a charge against two or more appropriations, the contract or proposal must be taken up as a whole for each appropriation, and separate vouchers rendered under each head, deducting from the amount of the contractor proposal in each voucher the sum or sums properly chargeable to the other items of appropriations. In this manner the contract or proposal is divided under its respective heads.

- 12. Final settlements.—Vouchers in final settlement of contracts under bond must not be issued without prior authority from the Department. Such settlements may involve the imposition of a penalty, the determination of which rests with the Secretary of the Treasury. Accepted proposals, whose terms may provide a penalty for delay in execution of work, should be similarly treated. The completion of work under such contracts or accepted proposals should be promptly reported to the Department, with a statement of account and a full explanation of the causes of delay, if any, reference being made in detail to any loss or damage sustained by the United States as a result of such delay.
- 13. Superintendents of construction.—When issuing vouchers for presentation to a Disbursing Agent for payment, superintendents must see that they are filled out and complete in every particular, excepting only the check-legend at bottom of voucher, the number, and the lower part of the brief on the back. The memorandum, which should be prepared with equal care, can only be detached by the Disbursing Agent or at the Department.
- 14. Disbursing agents.—These officers will number their vouchers on the back, in monthly series, beginning each month with the first voucher paid (No. 1), and following this in the order of payment. The blanks in the check-legend at the bottom of the voucher must be filled out by the Disbursing Agent. He must make no disbursements of any kind until authorized to do so by the Department, and upon receiving such authority should be careful to observe that his payments are made in accordance therewith. Under no circumstances should he make a payment in advance for work or services of any kind. No transmitting letters are required to accompany his accounts. (See also note on face of memorandum.)
- 16. Architects—Tarsney Act.—Architects are required to prepare and certify vouchers, in payment for work done under their local supervision, in accordance with the regulations and rules of the Department. Their form of certification should be as follows, written or stamped on the face of the voucher, and signed by them as architects: "Certified as to correctness and value of service performed, and approval for payment in the amount stated, viz, \$_______." The approval certificate on the voucher is for the signature of the Superintendent of Construction, who acts as the representative of the Department. It is desirable that application should be made by architects (stating the conditions under which they accrue) for payments on account of commissions.
- 16. Sample vouchers.—Vouchers, combined in sets, for distribution to those charged with the duty of preparing, certifying, and issuing vouchers, will be furnished upon request. These forms embrace the methods of accounting most frequently met with in the preparation of vouchers, and a reference to them as a guide will save time and avoid much unnecessary correspondence.

TREASURY DEPARTMENT,
OFFICE OF SUPERVISING ABCHITECT,
FORM NO. 8600.
Form approved by the Comptroller of
the Treasury September 12, 1907.

VOUCHER FOR PURCHASES, AND SERVICES OTHER THAN PERSONAL.

Note General Instructions on back of Memorandum,

VAULTS, SAFES AND LOCKS FOR PUBLIC BUIDINGS, 1908.

Appropriation: (State full title of appropriation.)

T	HE	U	NI	T	EI)	ST	A	T	ES.

Building: U. S. Mint

J.M.MOSSMAN COMPANY (Name of payee.)

DR.

ADDRESS:	23 Warren	Street.	New Y	ork	City,	N.Y	
ADDRESS:	· · · · · · · · · · · · · · · · · · ·	AND	ARRESTS CONTRACTOR	*****		COMMENSACE PRODUCTION	官司官官司司司司司司司司司司司司司司司司司司司司司司司司司司司司司司司司司司司
	(Street an	id number.)		(Cit	y or town.)		(State.)

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Ots.	Per—	Dollars.	Cts.
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	M N . M. M. M. M. M. M. M. M.	*****	
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		50	00
	Ots		

50,00			
ilding: U. S. Mint	Location:	Denver,	Colorado,

READ THIS NOTE CAREFULLY.

Duplicate vouchers are no longer required. This Memorandum, for reference purposes solely, is a substitute. Make a literal transcript above of the account shown on the Voucher.

Disbursing Agents for Public Buildings, when forwarding their accounts, will fill out the three lines below (check legend), detach the Memorandum and retain it for

and others interested,	with the Memorandum, the three lines below (check legend) should be	teech
Differences as follows:		On Nove this is to see a
		\$
Paid by check No.	, dated , 190 , to order of Payee named about	drawn on
	, Disbursing (Clerk or agent.)	

Voucher No.

Treasury Department. OFFICE OF SUPERVISING ARCHITECT.

APPROPRIATION:

blic Buildings, 1908

Amount \$ 50

For Purchases, and Services other than Personal,

[To be filled in by Disbursing Officer.]

ACCOUNTS OF

(Name of disbursing officer.)

Disbursing

(Place where located.)

(Period for which account is rendered.)

2 - 2014

MEASURY DEPARTMENT, Iffice of Supervising Architect

- 1. Form and use.—This form of voucher will be used for all expenditures except traveling expenses and personal services. Where an account is too large to be stated on one form, use additional forms, fastening them together in the upper left-hand corner. Fill out the certificates on the last
- 2. Title of building.—State the title of the building on the line designated for that purpose, following it with the name of the city and State in which located. The attention of Custodians is particularly called to this requirement.
- 3. Certificates. Vouchers received at the Department without certification will be returned. The approval blank, for the signature of the Assistant Secretary, is for use only by the reviewing authority at the Department when the voucher is paid at Washington, D. C.
- 4. Briefing.—The upper briefing on the back (both voucher and memorandum) must be properly filled out before the voucher is transmitted to the Department. Whether as a separate voucher forwarded for payment (in which case the number only is left blank) or as a voucher included in the abstract of a Disbursing Agent, this requirement must be adhered to. If the appropriation is unknown, leave the line blank. For annual appropriations consult "Instructions to Custodians."
- 5. Letters of transmittal .- Accompany all vouchers for unauthorized expenditures with letters of transmittal. Describe briefly the work done or services rendered, and whether satisfactorily completed or performed; if for articles or supplies, whether received in good condition; and a brief reference to the emergency which required immediate expenditure
- 6. Itemization.—Unless issued under a contract or accepted proposal on file at the Department, or under a proposal accepted by a Custodian or other officer by authority from the Department, vouchers must be itemized, indicating the labor, material, and articles supplied, and the unit of price.
- 7. Telegrams.—Charges for telegraphic service must be accompanied with copies of the telegrams.
- 8. Reimbursements.—Vouchers covering a reimbursement for minor expenditures incurred must be accompanied with receipted bills. Officers and employees are not entitled to reimbursement for any expenditures made from their private funds (other than for purely personal traveling expenses), except under stress of urgent or unforeseen public necessity. Before using their own funds, they should ascertain whether it is feasible to forward vouchers to the Department for payment. The measure of the feasibility of so making payment should not be their own convenience or desire. Where the stress of public necessity requires officers and employees to use their own funds, the facts should be set out in the vouchers.
- 9. Correction of errors.-Errors in computation or extension, in stating dates of contracts, proposals, and authorizations and the omission of signatures from certificates should be carefully guarded against.
- 10. Additions and deductions .- All acceptances by the Department involving additions to or deductions from formal contracts or accepted proposals, and all revocations of prior acceptances, must be taken up in chronological order in all vouchers issued on account of such contracts or proposals. Items of this character affect the amount of the retained percentages and the payments to be made, and can not properly be omitted.
- 11. Division under appropriations.-In vouchers issued under contracts or accepted proposals involving a charge against two or more appropriations, the contract or proposal must be taken up as a whole for each appropriation, and separate vouchers rendered under each head, deducting from the amount of the contract or proposal in each voucher the sum or sums properly chargeable to the other items of appropriations. In this manner the contract or proposal is divided under its respective heads,

- 12. Final settlements.—Vouchers in final settlement of contracts under bond must not be issued without prior authority from the Department. Such settlements may involve the imposition of a penalty, the determination of which rests with the Secretary of the Treasury. Accepted proposals, whose terms may provide a penalty for delay in execution of work, should be similarly treated. The completion of work under such contracts or accepted proposals should be promptly reported to the Department, with a statement of account and a full explanation of the causes of delay, if any, reference being made in detail to any loss or damage sustained by the United States as a result of such delay.
- 13. Superintendents of construction.-When issuing vouchers for presentation to a Disbursing Agent for payment, superintendents must see that they are filled out and complete in every particular, excepting only the check-legend at bottom of voucher, the number, and the lower part of the brief on the back. The memorandum, which should be prepared with equal care, can only be detached by the Disbursing Agent or at the Department.
- 14. Disbursing agents.-These officers will number their vouchers on the back, in monthly series, beginning each month with the first voucher paid (No. 1), and following this in the order of payment. The blanks in the check-legend at the bottom of the voucher must be filled out by the Disbursing Agent. He must make no disbursements of any kind until authorized to do so by the Department, and upon receiving such authority should be careful to observe that his payments are made in accordance therewith. Under no circumstances should be make a payment in advance for work or services of any kind. No transmitting letters are required to accompany his accounts. (See also note on face of memorandum.)
- 15. Architects-Tarsney Act,-Architects are required to prepare and certify vouchers, in payment for work done under their local supervision, in accordance with the regulations and rules of the Department. Their form of certification should be as follows, written or stamped on the face of the voucher, and signed by them as architects: "Certified as to correctness and value of service performed, and approval for payment in the amount stated, viz, \$____." The approval certificate on the voucher is for the signature of the Superintendent of Construction, who acts as the representative of the Department. It is desirable that application should be made by architects (stating the conditions under which they accrue) for payments on account of commissions.
- 16. Sample vouchers. Vouchers, combined in sets, for distribution to those charged with the duty of preparing, certifying, and issuing vouchers, will be furnished upon request. These forms embrace the methods of accounting most frequently met with in the preparation of vouchers, and a reference to them as a guide will save time and avoid much unnecessary correspondence.

Secretary. Original referred to

Accounting Officers
MAY 7 1908

urer, 21. S. by order of the

Building: U. S. Minh

Location: Derwey, Colorado.

READ THIS NOTE CAREFULLY.

Duplicate vouchers are no longer required. This Memorandum, for reference purposes solely, is a substitute. Make a literal transcript above of the account shown on the Disbursing Agents for Public Buildings, when forwarding their accounts, will fill out the three lines below (check legend), detach the Memorandum and retain it for In all cases where the Voucher is forwarded to the Department for payment the Memorandum must accompany it and must not be detached. When checks in payment and others are received from the Department, accompanied with the Memorandum, the three lines below (check legend) should be filled in for future reference by Custodians

A	DMINISTRATIVE ACTION.	
Account submitted for		¢
Differences as follows:		P
Amount allowed on voucher		\$\$
Paid by check No.	, dated, 190	, drawn on
	, to order of Payee named a Disbursing (Clerk or agent.)	horse for &

Voucher	No.	
---------	-----	--

Treasury Bepartment.

OFFICE OF SUPERVISING ARCHITECT.

APPROPRIATION:

Name of payee, using both lines if necessary.)

For Purchases, and Services other than Personal.

[To be filled in by Disbursing Officer.]

ACCOUNTS OF

(Name of disbursing officer.)

Disbursing

(Clerk or agent.)

(Place where located.)

(Period for which account is rendered.)

TREASURY DEPARTMENT,
HEIGHTVEID.
MAY 4 1908 Office of Supervising Architect

- 1. Form and use. This form of voucher will be used for all expenditures except traveling expenses and personal services. Where an account is too large to be stated on one form, use additional forms, fastening them together in the upper left-hand corner. Fill out the certificates on the last form only.
- 2. Title of building .- State the title of the building on the line designated for that purpose, following it with the name of the city and State in which located. The attention of Custodians is particularly called to this requirement.
- 3. Certificates .- Vouchers received at the Department without certification will be returned. The approval blank, for the signature of the Assistant Secretary, is for use only by the reviewing authority at the Department when the voucher is paid at Washington, D. C.
- 4. Briefing .- The upper briefing on the back (both voucher and memorandum) must be properly filled out before the voucher is transmitted to the Department. Whether as a separate voucher forwarded for payment (in which case the number only is left blank) or as a voucher included in the abstract of a Disbursing Agent, this requirement must be adhered to. If the appropriation is unknown, leave the line blank. For annual appropriations consult "Instructions to Custodians."
- 5. Letters of transmittal .- Accompany all vouchers for unauthorized expenditures with letters of transmittal. Describe briefly the work done or services rendered, and whether satisfactorily completed or performed; if for articles or supplies, whether received in good condition; and a brief reference to the emergency which required immediate expenditure
- 6. Itemization .- Unless issued under a contract or accepted proposal on file at the Department, or under a proposal accepted by a Custodian or other officer by authority from the Department, vouchers must be itemized. indicating the labor, material, and articles supplied, and the unit of price.
- 7. Telegrams.—Charges for telegraphic service must be accompanied with copies of the telegrams.
- 8. Reimbursements.-Vouchers covering a reimbursement for minor expenditures incurred must be accompanied with receipted bills. Officers and employees are not entitled to reimbursement for any expenditures made from their private funds (other than for purely personal traveling expenses), except under stress of urgent or unforeseen public necessity Before using their own funds, they should ascertain whether it is feasible to forward vouchers to the Department for payment. The measure of the feasibility of so making payment should not be their own convenience or desire. Where the stress of public necessity requires officers and employees to use their own funds, the facts should be set out in the vouchers.
- 9. Correction of errors.-Errors in computation or extension, in stating dates of contracts, proposals, and authorizations and the omission of signatures from certificates should be carefully guarded against.
- 10. Additions and deductions .- All acceptances by the Department involving additions to or deductions from formal contracts or accepted proposals, and all revocations of prior acceptances, must be taken up in chronological order in all vouchers issued on account of such contracts or proposals. Items of this character affect the amount of the retained percentages and the payments to be made, and can not properly be omitted.
- 11. Division under appropriations.—In vouchers issued under contracts or accepted proposals involving a charge against two or more appropriations, the contract or proposal must be taken up as a whole for each appropriation, and separate vouchers rendered under each head, deducting from the amount of the contra or proposal in each voucher the sum or sums properly chargeable to the other items of appropriations. In this manner the contract or proposal is divided under its respective heads.

- 12. Final settlements.-Vouchers in final settlement of contracts under bond must not be issued without prior authority from the Department. Such settlements may involve the imposition of a penalty, the determination of which rests with the Secretary of the Treasury. Accepted proposals, whose terms may provide a penalty for delay in execution of work, should be similarly treated. The completion of work under such contracts or accepted proposals should be promptly reported to the Department, with a statement of account and a full explanation of the causes of delay, if any, reference being made in detail to an loss or damage sustained by the United States as a result of such delay.
- 13. Superintendents of construction.—When issuing vouchers for presentation to a Disbursing Agent for payment, superintendents must see that they are filled out and complete in every particular, excepting only the check-legend at bottom of voucher, the number, and the lower part of the brief on the back. The memorandum, which should be prepared with equal care, can only be detached by the Disbursing Agent or at the
- 14. Disbursing agents.—These officers will number their vouchers on the back, in monthly series, beginning each month with the first voucher paid (No. 1), and following this in the order of payment. The blanks in the check-legend at the bottom of the voucher must be filled out by the Disbursing Agent. He must make no disbursements of any kind until authorized to do so by the Department, and upon receiving such authority should be careful to observe that his payments are made in accordance therewith. Under no circumstances should be make a payment in advance for work or services of any kind. No transmitting letters are required to accompany his accounts. (See also note on face of memorandum.)
- 15. Architects-Tarsney Act,-Architects are required to prepare and certify vouchers, in payment for work done under their local supervision, in accordance with the regulations and rules of the Department. Their form of certification should be as follows, written or stamped on the face of the voucher, and signed by them as architects: "Certified as to correctness and value of service performed, and approval for payment in the amount stated, viz, \$_____." The approval certificate on the voucher is for the signature of the Superintendent of Construction, who acts as the representative of the Department. It is desirable that application should be made by architects (stating the conditions under which they accrue) for payments on account of commissions.
- 16. Sample vouchers.-Vouchers, combined in sets, for distribution to those charged with the duty of preparing, certifying, and issning vouchers, will be furnished upon request. These forms embrace the methods of accounting most frequently met with in the preparation of vouchers, and a reference to them as a guide will save time and avoid much unnecessary correspondence.

REFERENCE MEMORANDUM.

(Detachable. Part of Voucher Form No. 8600.)

Voucher No.

2-2014

YELV		10 · 1 · 2 · 0/1 · 1		For Disbursing Officer's use only.)
T'h	ce. C	Anited States,	is Elevator Company,	
		To Ut	is Olevator Company,	, Dr.
4		Address Abena Nova	Block (Name of payee.) (City or town.)	Cala
		(Street an	nd number.) (City or fown.)	(State.)
of Deliver Service	VERY E.	AUTHORITY.	CHARACTER OF ARTICLES OR SERVICES.	AMOUNT
04		Justinal xportited		Dollars.
1	10	Deharment	Calmand materials for Surviviole	ing
		letter Dec. 7, 1906.	habor and materials for furnishing and installing new hoisting as	
		ever Nec. 1, 1900.	counterweight cables on elevator	1
			12	
		•	No. 2, al \$ 56.00 each,	11200
		Prop		
	. 6	D		
0.0	Po	er er		
0,	4/2/	The Coses		
Gy P	ic.	of Ch		
a 6	4.0	to the origination		
by Cu	"ad	to be tetains		
		the enclosed Check is to be to be to the ines		
		to be tetained		
			TOTAL AMOUNT AS SHOWN ON VOUCHER,	1120
4000	00044	11 to 111	16 1	
APPRO	PRIAI	1 0 -1 -1 1	ratus for Public Buildings,	1904.
-	DUIL	LDING: U.S. J. Mint	LOCATION: DEMOCY,	10000.
			AD THIS NOTE CAREFULLY.	
literal	Duplic transc	ate vouchers are no longer require	ed. This Memorandum, for reference purposes solely, is n the voucher.	a substitute. Make a
Memor	randun	n and retain it for their files.	when forwarding their accounts, will fill out the three li	ines below, detach the
must n	ot be on, the	letached. When checks in paymenthree lines below should be filled in	rded to the Department for payment the Memorandum not of vouchers are received from the Department, accompan for future reference by Custodians and others interested.	nust accompany it and panied with the Memo-
			Castodians and others interested.	
			MINISTRATIVE ACTION.	
			×	\$
Differ				
	~~~~~			
A	1mou	nt allowed on voucher		\$
Paid !	by ch	eck No.	, dated, 190 , drawn on	/
7			, to order of Payee named above, for	\$
<i>by</i>		(Name of disbursing officer.)	, Disbursing (Clerk or Agent.) (Place will	here located.) 2-2014

#### GENERAL INSTRUCTIONS.

- 1. FORM AND USE.—This form of voucher will be used for all expenditures on account of appropriations under the control of the Supervising Architect, except traveling expenses and personal services. Where an account is too large to be stated on one form, use additional forms, fastening them together in the upper left-hand corner, and carrying the footings forward from the bottom of one form to the top of another. Fill out the certificate and receipt on the last form only, and tear off the unused portions (certificate and receipts) of the preceding forms. This makes a continuous voucher from the caption to the signature.
- 2. Caption.—Insert the name of the public creditor (person, firm, or corporation, legibly written) on the first line, and the complete address on the next line below. The payee's name must be in exactly the same form in the caption as in the signature to the receipt.
- 3. BODY OF VOUCHER.
- (a) In the first column give date of purchase or delivery of articles, or date of performance of service, or date upon which service has accrued for which payment is to be made.
- (b) Second column, state date of contract, thus: 'Contract dated May 10, 1902;' date of acceptance of proposal, "Proposal accepted Sept. 26, 1902;" or date of letter authorizing the expenditure, "Department letter of June 22, 1902." (The date of acceptance of proposal here referred to relates to proposals accepted only by the Department. An expenditure under a proposal not so accepted falls under "Department letter.") If an emergency expenditure, unauthorized, by a Custodian, insert "Section 13, Instructions to Custodians, 1905;" otherwise, leave blank.
- (c) Third column, describe the articles received or the service performed, or give a brief synopsis of work done, following the letter of authority, if any. State unit of price also, wherever practicable.
- (d) Fourth column, enter the amount as extended, and total the column, placing the total in the scroll at the foot of the column.
- 4. APPROPRIATION.—Quote full title of appropriation from which payment is to be made on the line provided. Do not confuse titles of special appropriations with descriptive titles of buildings. A building may be known as the "United States Custom-House, Baltimore, Md.," but its appropriation will read simply "Custom-House, Baltimore, Md." This feature is not involved in the annual appropriations. If uncertain as to the correct title of the appropriation, write for instructions. Letters of authority, however, usually state the titles, and where this is the case they should be followed.
- 5. Title of Building.—State the title of the building on the line designated for that purpose, following it with the name of the city and State in which located. The attention of Custodians is particularly called to this requirement, as its absence, in conjunction with other informalities, frequently renders identification of vouchers difficult, and causes delay in settlements.
- 6. RECEIPT.—When forwarded to the Department for payment, fill in the receipt on the appropriate line (also the scroll) with the amount called for by the voucher, and insert the disbursing officer's name. Be sure that the amount in the receipt accords with that given in the voucher. The signature to the receipt should be made by the person, firm (by a member of the firm), or corporation (through its proper officer) in whose favor the voucher is issued. Signatures of public creditors must correspond with the names as written in the caption. When paid by a local Disbursing Agent, be guided by the instructions contained in paragraphs 17 and 18.

- 7. Certificate.—The proper officer, charged with the duty of certification, must sign on the first line, followed by his official title on the second line. Vouchers received at the Department without certification will be returned. The approval blank, for the signature of the Assistant Secretary, is for use only when the voucher is paid at the Department by a departmental disbursing officer, located at Washington, D. C.
- 8. Briffing.—The briefing on the back must be properly filled out before the voucher is transmitted to the Department. Whether as a separate voucher forwarded for payment—in which case the number only is left blank—or as a voucher included in the abstract of a Disbursing Agent, this requirement must be adhered to. If the appropriation is unknown, as might be the case with an emergency expenditure, write for instructions. For annual appropriations consult "Instructions to Custodians." (See also Paragraph 4.)
- 9. Letters of transmittal.—Accompany all vouchers for unauthorized expenditures sent to the Department for payment—chargeable to appropriations under the control of the Supervising Architect—with letters of transmittal. Such letters should describe briefly the work done or services rendered, and whether satisfactorily completed or performed; if for articles or supplies, whether received in good condition; and a brief reference to the emergency which required immediate expenditure should be stated. This requirement does not affect Disbursing Agents whose monthly accounts are forwarded without letters.
- 10. ITEMIZATION.
- (a) Unless issued under a contract or accepted proposal on file at the Department, or under a proposal accepted by a Custodian or other officer by authority from the Department, vouchers must be itemized—indicating the labor, material, and articles supplied, and the unit of price.
- (b) When issued under a proposal accepted by a Custodian or other officer, a copy of the proposal must accompany the voucher.
- 11. FREIGHT, TELEGRAMS, ETC.
- (a) Freight and express charges will not be allowed unless sustained by the receipts of the transportation companies.
- (b) Charges for telegraphic service must be accompanied with copies of the telegrams; or the names of places from and to which sent, and the number of words must be stated on the voucher.
- (c) Bills for freight over land-grant or bond-aided railroads must not be paid, but should be referred to the Department for adjustment.
- 12. Reimbursements.—Vouchers of officers or employees, covering a reimbursement for minor expenditures incurred, must be accompanied with receipted bills, and the authority clearly shown. If an emergency expenditure, state fully the necessity.
- 13. Correction of errors.—Errors in computation or extension, in stating dates of contracts, proposals, and authorizations, and the omission of signatures from certificates and receipts, should be carefully guarded against. When vouchers are returned for correction, and the amount in the receipt is changed as a result of such correction, issue new vouchers. It is no longer permissible to alter vouchers and receipts after signature by the payee. New vouchers should be made out and signed.
- 14. Additions and deductions.—All acceptances by the Department, involving additions to or deductions from formal contracts or accepted proposals, and all revocations of prior acceptances, must be taken up in chronological order, in all vouchers issued on account of such contracts or proposals. Items of this character affect the amount of the retained percentages and the payments to be made, and can not properly be omitted. Attention is particularly called to the requirements of this paragraph.
- 15. Division under appropriations.—In vouchers issued under contracts or accepted proposals involving a charge against two or more appropriations, the contract or proposal must be taken up as a whole for each appropriation, and separate vouchers rendered under

- each head, deducting from the amount of the contract or proposal, in each voucher, the sum or sums properly chargeable to the other items of appropriations. In this manner the contract or proposal is divided under its respective heads, and the different vouchers can be identified one with the other, and settlement facilitated.
- 16. Final settlements.—Vouchers in final settlement of contracts under bond must not be issued without prior authority from the Department. Such settlements may involve the imposition of a penalty, the determination of which rests with the Secretary of the Treasury. Accepted proposals, whose terms may provide a penalty for delay in execution of work, should be similarly treated. The completion of work under such contracts or accepted proposals should be promptly reported to the Department, with a statement of account and a full explanation of the causes of delay, if any, reference being made in detail to any loss or damage sustained by the United States as a result of such delay.
- 17. Superintendents of constanction.—When issuing vouchers for presentation to a Disbursing Agent for payment, Superintendents must see that they are filled out and complete in every particular, excepting only the check-legend at bottom of voucher, and the number on the back. The Superintendent's series of numbers will be made on the face of the voucher, in the upper right-hand corner, in continuous sequence, from the beginning of the work to its close. The memorandum, which should be prepared with equal care, can only be detached by the Disbursing Agent or at the Department.
- 18. Disbursing agents.—These officers will number their vouchers on the back, in monthly series, beginning each month with the first voucher paid (No. 1), and following this with the other vouchers in the order of payment. The blanks in the check-legend at the bottom of the voucher must be filled out by the Disbursing Agent, and his official signature written thereunder. He must make no disbursements of any kind until authorized to do so by the Department, and upon receiving such authority should be careful to observe that his payments are made in accordance therewith. Under no circumstances should he make a payment in advance for work or services of any kind. (See also note on face of memorandum.)
- 19. Architects—Tarsney Act.—Architects in charge of construction are required to prepare and certify vouchers, in payment for work done under their local supervision, in accordance with the regulations and rules of the Department as to form and execution. They will be governed, therefore, in the preparation of vouchers, by the foregoing directions. Their form of certification should be as follows, written or stamped on the face of the voucher, and signed by them as architects: "Certified as to correctness and value of service performed, and approved for payment in the amount stated, viz., \$______." The printed certificate on the voucher is for the signature of the Superintendent of Construction, who acts as the representative of the Department. It is desirable that application should be made by architects (stating the conditions under which they accrue) for payments on account of commissions.
- 20. Sample vouchers.—Vouchers, combined in sets, embracing the salient features of the foregoing directions as to form and execution heretofore prepared as samples for distribution to those charged with the duty of preparing, certifying, and issuing vouchers, will be furnished upon request where not already supplied. These forms embrace the methods of accounting most frequently met with in the preparation of vouchers covering the various classes of expenditures under the control of the Supervising Architect, and a reference to them as a guide, when issuing vouchers, will save time and avoid much unnecessary correspondence.

(The adoption of new forms of certificates and receipts, and a memorandum in lieu of the former duplicate vouchers, will not affect the method of stating accounts—as illustrated in the samples—on the new single voucher form.)

# REFERENCE MEMORANDUM.

Voucher No.

on bac	ck.	(Detachable, Part of Voucher Form No. 8600.)	Disbursing Officer's use	only.)
The	United States,	h Street, Derwey, (City or town.)	, Dr.	
3	Address: 3248 A GStreet	nd number.) (City or town.)	(State.)	
F DELIVERY SERVICE.	AUTHORITY.	CHARACTER OF ARTICLES OR SERVICES.	AMOU	
7 y 9	Jection XIII 1907 Instructions to Custodians	Repairs to roof gutter and outlets, and cleaning same	Dollars.	0
hus Cus ate	Check in payment of cher (of which this norandum is part) been sent direct to todian, under separationer. Retain Memberses.			
	Mrs XII	TOTAL AMOUNT AS SHOWN ON VOUCHER,  Description of Public Built LOCATION: Description,	Ldings !	90:
Du literal tra Dis Memoran	plicate vouchers are no longer requirements above of the account shown thursing agents for public building dum and retain it for their files. all cases where the voucher is forward that the state of t	EAD THIS NOTE CAREFULLY.	substitute. Mai	ke a the
Differen	t submitted for	DMINISTRATIVE ACTION.	~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~	
And the Party of t	, check No. 302790	, dated , 190 , drawn on , to order of Payee named above, for \$		
by?	1 1 1 1 1 1	, Disbursing (Clerk or Agent.) (Place wh		-2014

#### GENERAL INSTRUCTIONS.

- 1. FORM AND USE.—This form of voucher will be used for all expenditures on account of appropriations under the centrol of the Supervising Architect, except traveling expenses and personal services. Where an account is too large to be stated on one form, use additional forms, fastening them together in the upper left-hand corner, and carrying the footings forward from the bottom of one form to the top of another. Fill out the certificate and receipt on the last form only, and tear off the unused portions (certificate and receipts) of the preceding forms. This makes a continuous voucher from the caption to the signature.
- 2. Caption.—Insert the name of the public creditor (person, firm, or corporation, legibly written) on the first line, and the complete address on the next line below. The payee's name must be in exactly the same form in the caption as in the signature to the receipt.
- 3. BODY OF VOUCHER.
- (a) In the first column give date of purchase or delivery of articles, or date of performance of service, or date upon which service has accrued for which payment is to be made.
- (b) Second column, state date of contract, thus: 'Contract dated May 10, 1902;' date of acceptance of proposal, "Proposal accepted Sept. 26, 1902;" or date of letter authorizing the expenditure, "Department letter of June 22, 1902." (The date of acceptance of proposal here referred to relates to proposals accepted only by the Department. An expenditure under a proposal not so accepted falls under "Department letter.") If an emergency expenditure, unauthorized, by a Custodian, insert "Section 13, Instructions to Custodians, 1905;" otherwise, leave blank.
- (c) Third column, describe the articles received or the service performed, or give a brief synopsis of work done, following the letter of authority, if any. State unit of price also, wherever practicable.
- (d) Fourth column, enter the amount as extended, and total the column, placing the total in the scroll at the foot of the column.
- 4. APPROPRIATION.—Quote full title of appropriation from which payment is to be made on the line provided. Do not confuse titles of special appropriations with descriptive titles of buildings. A building may be known as the "United States Custom-House, Baltimore, Md.," but its appropriation will read simply "Custom-House, Baltimore, Md." This feature is not involved in the annual appropriations. If uncertain as to the correct title of the appropriation, write for instructions. Letters of authority, however, usually state the titles, and where this is the case they should be followed.
- 5. TITLE OF BUILDING.—State the title of the building on the line designated for that purpose, following it with the name of the city and State in which located. The attention of Custodians is particularly called to this requirement, as its absence, in conjunction with other informalities, frequently renders identification of vouchers difficult, and causes delay in settlements.
- 6. RECEIPT.—When forwarded to the Department for payment, fill in the receipt on the appropriate line (also the scroll) with the amount called for by the voucher, and insert the disbursing officer's name. Be sure that the amount in the receipt accords with that given in the voucher. The signature to the receipt should be made by the person, firm (by a member of the firm), or corporation (through its proper officer) in whose favor the voucher is issued. Signatures of public creditors must correspond with the names as written in the caption. When paid by a local Disbursing Agent, be guided by the instructions contained in paragraphs 17 and 18.

- 7. CERTIFICATE.—The proper officer, charged with the duty of certification, must sign on the first line, followed by his official title on the second line. Vouchers received at the Department without certification will be returned. The approval blank, for the signature of the Assistant Secretary, is for use only when the voucher is paid at the Department by a departmental disbursing officer, located at Washington, D. C.
- 8. Briefing.—The briefing on the back must be properly filled out before the voucher is transmitted to the Department. Whether as a separate voucher forwarded for payment—in which case the number only is left blank—or as a voucher included in the abstract of a Disbursing Agent, this requirement must be adhered to. If the appropriation is unknown, as might be the case with an emergency expenditure, write for instructions. For annual appropriations consult "Instructions to Custodians." (See also Paragraph 4.)
- 9. Letters of transmittal.—Accompany all vouchers for unauthorized expenditures sent to the Department for payment—chargeable to appropriations under the control of the Supervising Architect—with letters of transmittal. Such letters should describe briefly the work done or services rendered, and whether satisfactorily completed or performed; if for articles or supplies, whether received in good condition; and a brief reference to the emergency which required immediate expenditure should be stated. This requirement does not affect Disbursing Agents whose monthly accounts are forwarded without letters.
  - 10. ITEMIZATION.
- (a) Unless issued under a contract or accepted proposal on file at the Department, or under a proposal accepted by a Custodian or other officer by authority from the Department, vouchers must be itemized—indicating the labor, material, and articles supplied, and the unit of price.
- (b) When issued under a proposal accepted by a Custodian or other officer, a copy of the proposal must accompany the voucher.
- 11. FREIGHT, TELEGRAMS, ETC.
- (a) Freight and express charges will not be allowed unless sustained by the receipts of the transportation companies.
- (b) Charges for telegraphic service must be accompanied with copies of the telegrams; or the names of places from and to which sent, and the number of words must be stated on the voucher.
- (c) Bills for freight over land-grant or bond-aided railroads must not be paid, but should be referred to the Department for adjustment.
- 12. Reimbursements.—Vouchers of officers or employees, covering a reimbursement for minor expenditures incurred, must be accompanied with receipted bills, and the authority clearly shown. If an emergency expenditure, state fully the necessity.
- 13. Correction of errors.—Errors in computation or extension, in stating dates of contracts, proposals, and authorizations, and the omission of signatures from certificates and receipts, should be carefully guarded against. When vouchers are returned for correction, and the amount in the receipt is changed as a result of such correction, issue new vouchers. It is no longer permissible to alter vouchers and receipts after signature by the payee. New vouchers should be made out and signed.
- 14. Additions and deductions.—All acceptances by the Department, involving additions to or deductions from formal contracts or accepted proposals, and all revocations of prior acceptances, must be taken up in chronological order, in all vouchers issued on account of such contracts or proposals. Items of this character affect the amount of the retained percentages and the payments to be made, and can not properly be omitted. Attention is particularly called to the requirements of this paragraph.
- 15. DIVISION UNDER APPROPRIATIONS.—In vouchers issued under contracts or accepted proposals involving a carrie against two ormore appropriations, the contract or proposal must be taken up as a whole for each appropriation, and separate vouchers rendered under

each head, deducting from the amount of the contract or proposal, in each voucher, the sum or sums properly chargeable to the other items of appropriations. In this manner the contract or proposal is divided under its respective heads, and the different vouchers can be identified one with the other, and settlement facilitated.

- 16. Final settlements.—Vouchers in final settlement of contracts under bond must not be issued without prior authority from the Department. Such settlements may involve the imposition of a penalty, the determination of which rests with the Secretary of the Treasury. Accepted proposals, whose terms may provide a penalty for delay in execution of work, should be similarly treated. The completion of work under such contracts or accepted proposals should be promptly reported to the Department, with a statement of account and a full explanation of the causes of delay, if any, reference being made in detail to any loss or damage sustained by the United States as a result of such delay.
- 17. Superintendents of construction.—When issuing vouchers for presentation to a Disbursing Agent for payment, Superintendents must see that they are filled out and complete in every particular, excepting only the check-legend at bottom of voucher, and the number on the back. The Superintendent's series of numbers will be made on the face of the voucher, in the upper right-hand corner, in continuous sequence, from the beginning of the work to its close. The memorandum, which should be prepared with equal care, can only be detached by the Disbursing Agent or at the Department.
- 18. Disbursing agents.—These officers will number their vouchers on the back, in monthly series, beginning each month with the first voucher paid (No. 1), and following this with the other vouchers in the order of payment. The blanks in the check-legend at the bottom of the voucher must be filled out by the Disbursing Agent, and his official signature written thereunder. He must make no disbursements of any kind until authorized to do so by the Department, and upon receiving such authority should be careful to observe that his payments are made in accordance therewith. Under no circumstances should he make a payment in advance for work or services of any kind. (See also note on face of memorandum.)
- 19. Architects—Tarsney Act.—Architects in charge of construction are required to prepare and certify vouchers, in payment for work done under their local supervision, in accordance with the regulations and rules of the Department as to form and execution. They will be governed, therefore, in the preparation of vouchers, by the foregoing directions. Their form of certification should be as follows, written or stamped on the face of the voucher, and signed by them as architects: "Certified as to correctness and value of service performed, and approved for payment in the amount stated, viz., \$______." The printed certificate on the voucher is for the signature of the Superintendent of Construction, who acts as the representative of the Department. It is desirable that application should be made by architects (stating the conditions under which they accrue) for payments on account of commissions.
- 20. Sample vouchers.—Vouchers, combined in sets, embracing the salient features of the foregoing directions as to form and execution heretofore prepared as samples for distribution to those charged with the duty of preparing, certifying, and issuing vouchers, will be furnished upon request where not already supplied. These forms embrace the methods of accounting most frequently met with in the preparation of vouchers covering the various classes of expenditures under the control of the Supervising Architect, and a reference to them as a guide, when issuing vouchers, will save time and avoid much unnecessary correspondence.

(The adoption of new forms of certificates and receipts, and a memorandum in lieu of the former duplicate vouchers, will not affect the method of *stating accounts*—as illustrated in the samples—on the new single voucher form.)

(Name of disbursing officer.)

#### REFERENCE MEMORANDUM. (Detachable. Part of Voucher Form No. 8600.)

Voucher No.

The	United States,	ck y Garside	Disbursing Officer's use only.)  Dr.
	Address: 1844 M	(Name of payee.)	Colo.
e of Delivery	AUTHORITY.	CHARACTER OF ARTICLES OR SERVICES.	AMOUNT.
07	Proposal accepted	Junishing and delivering the machinery and material for a freight elevator	Dollars. Ce
	Netation 27,1900	freight delevator	1,8850
		Chech in payment of	
	•	voucher (of which this	
		Memorandum is a part)	
		has been sent direct to	
		public creditor by Dis-	
		bursing Cherh, by order	
		of the Secretary.	
		Total Amount as shown on Voucher,	1,885 0
Dupi literal tran	licate vouchers are no longer requirescript above of the account shown ursing agents for public buildings	AD THIS NOTE CAREFULLY.  red. This Memorandum, for reference purposes solely, is a on the voucher.  s, when forwarding their accounts, will fill out the three lim	substitute. Make a
In al	e detached. When checks in paym	arded to the Department for payment the Memorandum metent of vouchers are received from the Department, accompain for future reference by Custodians and others interested.	ust accompany it and unied with the Memo-
		MINISTRATIVE ACTION.	
Differenc	es, as follows:	\$	
		\$	
-		, dated, 190 , drawn on	
72		, to order of Payee named above, for \$	

(Clerk or Agent.)

(Place where located.)

2-2014

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- 2. Caption.—Insert the name of the public creditor (person, firm, or corporation, legibly written) on the first line, and the complete address on the next line below. The payee's name must be in exactly the same form in the caption as in the signature to the receipt.
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- 19. ARCHITECTS—TARNEY ACT.—Architects in charge of construction are required to prepare and certify vouchers, in payment for work done under their local supervision, in accordance with the regulations and rules of the Department as to form and execution. They will be governed, therefore, in the preparation of vouchers, by the foregoing directions. Their form of certification should be as follows, written or stamped on the face of the voucher, and signed by them as architects: "Certified as to correctness and value of service performed, and approved for payment in the amount stated, viz., \$_______." The printed certificate on the voucher is for the signature of the Superintendent of Construction, who acts as the representative of the Department. It is desirable that application should be made by architects (stating the conditions under which they accrue) for payments on account of commissions.
- 20. Sample vouchers.—Vouchers, combined in sets, embracing the salient features of the foregoing directions as to form and execution heretofore prepared as samples for distribution to those charged with the duty of preparing, certifying, and issuing vouchers, will be furnished upon request where not already supplied. These forms embrace the methods of accounting most frequently met with in the preparation of vouchers covering the various classes of expenditures under the control of the Supervising Architect, and a reference to them as a guide, when issuing vouchers, will save time and avoid much unnecessary correspondence.

(The adoption of new forms of certificates and receipts, and a memorandum in lieu of the former duplicate vouchers, will not affect the method of *stating accounts*—as illustrated in the samples—on the new single voucher form.)

### REFERENCE MEMORANDUM.

(Detachable. Part of Voucher Form No. 8600.)

Voucher No.

(For Disbursing Officer's use only.)

T	he ?	United States,			
		To The	J. M. Mossman	, Dr.	
		Address: 23 War	ren Street, New york,	My.	
TE OF DE		AUTHORITY.	CHARACTER OF ARTICLES OR SERVICES.	AMOU	JNT.
907		Proposal accepted July 13,1906.		Dollars.	Cen
		July 13,1906.	tune locks on vaults @ \$10.		
	-	8	Cleaning and repairing five twine looks on vaults @ \$10. per lock	50	00
		Prop			
		,			
			,		
				50	0
		11 (1	TOTAL AMOUNT AS SHOWN ON VOUCHER.		
APP	ROPRIA	ATION: "Vaulto, Jages	o & Locks for Public Buildings, 10CATION: Derwer,	1907	"
=	<i></i>				_
	Dupl	icate vouchers are no longer requ	EAD THIS NOTE CAREFULLY.  ired. This Memorandum, for reference purposes solely, is a s	ubstitute. Ma	ke a
	al tran	script above of the account shown	on the voucher. s, when forwarding their accounts, will fill out the three lines		
	In all	cases where the voucher is forw	rarded to the Department for payment the Memorandum must next of vouchers are received from the Department, accompanient of vouchers are received from the Department, accompanient of the companient of the compa	t accompany it ied with the Me	and emo-
rand	lum, th	e three lines below should be filled	I in for future reference by Custodians and others interested.		
			OMINISTRATIVE ACTION.		
			\$\$		
Diff					
			\$ <b>\$</b>		
	Amo	unt allowed on voucher	\$		
Paie	d by c		, dated, 1907, drawn on		
	a f	A AA Y	to order of Hayee named above, for \$		
by	J-X	(Name of disbursing officer.)	, Disbursing (Clerk or Agent.) (Place where	located.) 2-	-2014

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#### 3. BODY OF VOUCHER.

- (a) In the first column give date of purchase or delivery of articles, or date of performance of service, or date upon which service has accrued for which payment is to be made.
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- 5. Title of Building.—State the title of the building on the line designated for that purpose, following it with the name of the city and State in which located. The attention of Custodians is particularly called to this requirement, as its absence, in conjunction with other informalities, frequently renders identification of vouchers difficult, and causes delay in settlements.
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- 15. DIVISION UNDER APPROPRIATIONS.—In vouchers issued under contracts or accepted proposals involving a charge against two or more appropriations, the contract or proposal must be taken up as a whole for each appropriation, and separate vouchers rendered under

each head, deducting from the amount of the contract or proposal, in each voucher, the sum or sums properly chargeable to the other items of appropriations. In this manner the contract or proposal is divided under its respective heads, and the different vouchers can be identified one with the other, and settlement facilitated.

- 16. Final settlements.—Vouchers in final settlement of contracts under bond must not be issued without prior authority from the Department. Such settlements may involve the imposition of a penalty, the determination of which rests with the Secretary of the Treasury. Accepted proposals, whose terms may provide a penalty for delay in execution of work, should be similarly treated. The completion of work under such contracts or accepted proposals should be promptly reported to the Department, with a statement of account and a full explanation of the causes of delay, if any, reference being made in detail to any loss or damage sustained by the United States as a result of such delay.
- 17. Superintendents of construction.—When issuing vouchers for presentation to a Disbursing Agent for payment, Superintendents must see that they are filled out and complete in every particular, excepting only the check-legend at bottom of voucher, and the number on the back. The Superintendent's series of numbers will be made on the face of the voucher, in the upper right-hand corner, in continuous sequence, from the beginning of the work to its close. The memorandum, which should be prepared with equal care, can only be detached by the Disbursing Agent or at the Department.
- 18. DISBURSING AGENTS.—These officers will number their vouchers on the back, in monthly series, beginning each month with the first voucher paid (No. 1), and following this with the other vouchers in the order of payment. The blanks in the check-legend at the bottom of the voucher must be filled out by the Disbursing Agent, and his official signature written thereunder. He must make no disbursements of any kind until authorized to do so by the Department, and upon receiving such authority should be careful to observe that his payments are made in accordance therewith. Under no circumstances should he make a payment in advance for work or services of any kind. (See also note on face of memorandum.)
- 19. Architects—Tarsney Act.—Architects in charge of construction are required to prepare and certify vouchers, in payment for work done under their local supervision, in accordance with the regulations and rules of the Department as to form and execution. They will be governed, therefore, in the preparation of vouchers, by the foregoing directions. Their form of certification should be as follows, written or stamped on the face of the voucher, and signed by them as architects: "Certified as to correctness and value of service performed, and approved for payment in the amount stated, viz., \$_______" The printed certificate on the voucher is for the signature of the Superintendent of Construction, who acts as the representative of the Department. It is desirable that application should be made by architects (stating the conditions under which they accrue) for payments on account of commissions.
- 20. Sample vouchers.—Vouchers, combined in sets, embracing the salient features of the foregoing directions as to form and excution heretofore prepared as samples for distribution to those charged with the duty of preparing, certifying, and issuing vouchers, will be furnished upon request where not already supplied. These forms embrace the methods of accounting most frequently met with in the preparation of vouchers covering the various classes of expenditures under the control of the Supervising Architect, and a reference to them as a guide, when issuing vouchers, will save time and avoid much unnecessary correspondence.

(The adoption of new forms of certificates and receipts, and a memorandum in lieu of the former duplicate vouchers, will not affect the method of stating accounts—as illustrated in the samples—on the new single voucher form.)

(Detachable. Part of Voucher Form No. 8600.)

(For Disbursing Officer's use only.) The United States,

DATE OF DELIVERY OR SERVICE. AUTHORITY. CHARACTER OF ARTICLES OR SERVICES. AMOUNT. Dollars. Cents. 235000 Check in payment of voucher (of which this Memorandum is part) has been sent direct to Custodian, under repars ate cover. Retain Memorandum for reference purposes. TOTAL AMOUNT AS SHOWN ON VOUCHER,

reservas

### READ THIS NOTE CAREFULLY.

Duplicate vouchers are no longer required. This Memorandum, for reference purposes solely, is a substitute. Make a literal transcript above of the account shown on the voucher.

Disbursing agents for public buildings, when forwarding their accounts, will fill out the three lines below, detach the Memorandum and retain it for their files.

In all cases where the voucher is forwarded to the Department for payment the Memorandum must accompany it and must not be detached. When checks in payment of vouchers are received from the Department, accompanied with the Memorandum, the three lines below should be filled in for future reference by Custodians and others interested.

AD	MINISTRATIVE ACTION.
Account submitted for	\$
Amount allowed on voucher	\$
Paid by check No.	
(Name of disbursing officer.)	, to order of Payee named above, for \$,  Disbursing (Clerk or Agent.) (Place where located)

#### GENERAL INSTRUCTIONS.

- 1. FORM AND USE.—This form of voucher will be used for all expenditures on account of appropriations under the control of the Supervising Architect, except traveling expenses and personal services. Where an account is too large to be stated on one form, use additional forms, fastening them together in the upper left-hand corner, and carrying the footings forward from the bottom of one form to the top of another. Fill out the certificate and receipt on the last form only, and tear off the unused portions (certificate and receipts) of the preceding forms. This makes a continuous voucher from the caption to the signature.
- 2. Caption.—Insert the name of the public creditor (person, firm, or corporation, legibly written) on the first line, and the complete address on the next line below. The payee's name must be in exactly the same form in the caption as in the signature to the receipt.
- 3. Body of voucher.
- (a) In the first column give date of purchase or delivery of articles, or date of performance of service, or date upon which service has accrued for which payment is to be made.
- (b) Second column, state date of contract, thus: 'Contract dated May 10, 1902;' date of acceptance of proposal, "Proposal accepted Sept. 26, 1902;' or date of letter authorizing the expenditure, "Department letter of June 22, 1902." (The date of acceptance of proposal here referred to relates to proposals accepted only by the Department. An expenditure under a proposal not so accepted falls under "Department letter.") If an emergency expenditure, unauthorized, by a Custodian, insert "Section 13, Instructions to Custodians, 1905;" otherwise, leave blank.
- (c) Third column, describe the articles received or the service performed, or give a brief synopsis of work done, following the letter of authority, if any. State unit of price also, wherever practicable.
- (d) Fourth column, enter the amount as extended, and total the column, placing the total in the scroll at the foot of the column.
- 4. APPROPRIATION.—Quote full title of appropriation from which payment is to be made on the line provided. Do not confuse titles of special appropriations with descriptive titles of buildings. A building may be known as the "United States Custom-House, Baltimore, Md.," but its appropriation will read simply "Custom-House, Baltimore, Md." This feature is not involved in the annual appropriations. If uncertain as to the correct title of the appropriation, write for instructions. Letters of authority, however, usually state the titles, and where this is the case they should be followed.
- 5. Title of building.—State the title of the building on the line designated for that purpose, following it with the name of the city and State in which located. The attention of Custodians is particularly called to this requirement, as its absence, in conjunction with other informalities, frequently renders identification of vouchers difficult, and causes delay in settlements.
- 6. RECEIPT.—When forwarded to the Department for payment, fill in the receipt on the appropriate line (also the scroll) with the amount called for by the voucher, and insert the disbursing officer's name. Be sure that the amount in the receipt accords with that given in the voucher. The signature to the receipt should be made by the person, firm (by a member of the firm), or corporation (through its proper officer) in whose favor the voucher is issued. Signatures of public creditors must correspond with the names as written in the caption. When paid by a local Disbursing Agent, be guided by the instructions contained in paragraphs 17 and 18.

- 7. CERTIFICATE.—The proper officer, charged with the duty of certification, must sign on the first line, followed by his official title on the second line. Vouchers received at the Department without certification will be returned. The approval blank, for the signature of the Assistant Secretary, is for use only when the voucher is paid at the Department by a departmental disbursing officer, located at Washington, D. C.
- 8. Briffing.—The briefing on the back must be properly filled out before the voucher is transmitted to the Department. Whether as a separate voucher forwarded for payment—in which case the number only is left blank—or as a voucher included in the abstract of a Disbursing Agent, this requirement must be adhered to. If the appropriation is unknown, as might be the case with an emergency expenditure, write for instructions. For annual appropriations consult "Instructions to Custodians." (See also Paragraph 4.)
- 9. Letters of transmittal.—Accompany all vouchers for unauthorized expenditures sent to the Department for payment—chargeable to appropriations under the control of the Supervising Architect—with letters of transmittal. Such letters should describe briefly the work done or services rendered, and whether satisfactorily completed or performed; if for articles or supplies, whether received in good condition; and a brief reference to the emergency which required immediate expenditure should be stated. This requirement does not affect Disbursing Agents whose monthly accounts are forwarded without letters.
- 10. ITEMIZATION.
- (a) Unless issued under a contract or accepted proposal on file at the Department, or under a proposal accepted by a Custodian or other officer by authority from the Department, vouchers must be itemized—indicating the labor, material, and articles supplied, and the unit of price.
- (b) When issued under a proposal accepted ly a Custodian or other officer, a copy of the proposal must accompany the voucher.
- 11. FREIGHT, TELEGRAMS, ETC.
- (a) Freight and express charges will not be allowed unless sustained by the receipts of the transportation companies.
- (b) Charges for telegraphic service must be accompanied with copies of the telegrams; or the names of places from and to which sent, and the number of words must be stated on the voucher.
- (c) Bills for freight over land-grant or bond-aided railroads must not be paid, but should be referred to the Department for adjustment.
- 12. REIMBURSEMENTS.—Vouchers of officers or employees, covering a reimbursement for minor expenditures incurred, must be accompanied with receipted bills, and the authority clearly shown. If an emergency expenditure, state fully the necessity.
- 13. Correction of errors in computation or extension, in stating dates of contracts, proposals, and authorizations, and the omission of signatures from certificates and receipts, should be carefully guarded against. When vouchers are returned for correction, and the amount in the receipt is changed as a result of such correction, issue new vouchers. It is no longer permissible to alter vouchers and receipts after signature by the payee. New vouchers should be made out and signed.
- 14. Additions and deductions.—All acceptances by the Department, involving additions to or deductions from formal contracts or accepted proposals, and all revocations of prior acceptances, must be taken up in chronological order, in all vouchers issued on account of such contracts or proposals. Items of this character affect the amount of the retained percentages and the payments to be made, and can not properly be omitted. Attention is particularly called to the requirements of this paragraph.
- 15. DIVISION UNDER APPROPRIATIONS.—In vouchers issued under contracts or accepted proposals involving a charge against two or more appropriations, the contract or proposal must be taken up as a whole for each appropriation, and separate vouchers rendered under

each head, deducting from the amount of the contract or proposal, in each voucher, the sum or sums properly chargeable to the other items of appropriations. In this manner the contract or proposal is divided under its respective heads, and the different vouchers can be identified one with the other, and settlement facilitated.

- 16. Final settlements.—Vouchers in final settlement of contracts under bond must not be issued without prior authority from the Department. Such settlements may involve the imposition of a penalty, the determination of which rests with the Secretary of the Treasury. Accepted proposals, whose terms may provide a penalty for delay in execution of work, should be similarly treated. The completion of work under such contracts or accepted proposals should be promptly reported to the Department, with a statement of account and a full explanation of the causes of delay, if any, reference being made in detail to any loss or damage sustained by the United States as a result of such delay.
- 17. Superintendents of construction.—When issuing vouchers for presentation to a Disbursing Agent for payment, Superintendents must see that they are filled out and complete in every particular, excepting only the check-legend at bottom of voucher, and the number on the back. The Superintendent's series of numbers will be made on the face of the voucher, in the upper right-hand corner, in continuous sequence, from the beginning of the work to its close. The memorandum, which should be prepared with equal care, can only be detached by the Disbursing Agent or at the Department.
- 18. DISBURSING AGENTS.—These officers will number their vouchers on the back, in monthly series, beginning each month with the first voucher paid (No. 1), and following this with the other vouchers in the order of payment. The blanks in the check-legend at the bottom of the voucher must be filled out by the Disbursing Agent, and his official signature written thereunder. He must make no disbursements of any kind until authorized to do so by the Department, and upon receiving such authority should be careful to observe that his payments are made in accordance therewith. Under no circumstances should he make a payment in advance for work or services of any kind. (See also note on face of memorandum.)
- 19. ARCHITECTS—TARSNEY ACT.—Architects in charge of construction are required to prepare and certify vouchers, in payment for work done under their local supervision, in accordance with the regulations and rules of the Department as to form and execution. They will be governed, therefore, in the preparation of vouchers, by the foregoing directions. Their form of certification should be as follows, written or stamped on the face of the voucher, and signed by them as architects: "Certified as to correctness and value of service performed, and approved for payment in the amount stated, viz., \$________." The printed certificate on the voucher is for the signature of the Superintendent of Construction, who acts as the representative of the Department. It is desirable that application should be made by architects (stating the conditions under which they accrue) for payments on account of commissions.
- 20. Sample vouchers.—Vouchers, combined in sets, embracing the salient features of the foregoing directions as to form and execution heretofore prepared as samples for distribution to those charged with the duty of preparing, certifying, and issuing vouchers, will be furnished upon request where not already supplied. These forms embrace the methods of accounting most frequently met with in the preparation of vouchers covering the various classes of expenditures under the control of the Supervising Architect, and a reference to them as a guide, when issuing vouchers, will save time and avoid much unnecessary correspondence.

(The adoption of new forms of certificates and receipts, and a memorandum in lieu of the former duplicate vouchers, will not affect the method of stating accounts—as illustrated in the samples—on the new single voucher form.)

by ----

(Name of disbursing officer.)

	7	he s	United States,	James S. My onigle  (Name of payer)  (City or town.)	Disbursing Officer's u	se only.)
-			Address:	treet and number.)  (Name of payer)  (City or town.)	Kan.	ias
ER	OF DEL		AUTHORITY.	CHARACTER OF ARTICLES OR SERVICES.		UNT.
1	Zt.	30	Contract dated May 18, 1909	Less value of work not completed	14, 14 14 3	
		,		Less 30% retained	3,967	80
				Check in payment of voucher (of which this Memorandum is a part)		
				has been sent direct to public creditor by Dis- bursing Clerk, by order		
				of the Secretary.  Total Amount as shown on Voucher,	333	20
	literal	Duplie Duplie I transe Disbur	cate vouchers are no longer recript above of the account shorsing agents for public build mand retain it for their files	READ THIS NOTE CAREFULLY.  Equired. This Memorandum, for reference purposes solely, is a wn on the voucher.  Engs, when forwarding their accounts, will fill out the three lines.	substitute. Makes below, detach	the
	must :	In all not be m, the	cases where the voucher is f detached. When checks in p three lines below should be fi	orwarded to the Department for payment the Memorandum murayment of vouchers are received from the Department, accompanied in for future reference by Custodians and others interested.  ADMINISTRATIVE ACTION.	nied with the Me	mo-
		rence	3, as follows:	\$_		
				\$		
	Pard	Du ch	eck No.	dated 190 drawn on		

, Disbursing (Clerk or Agent.)

, to order of Payce named above, for \$_

(Place where located.)

2-2014

## GENERAL INSTRUCTIONS.

- 1. Form and use.—This form of voucher will be used for all expenditures on account of appropriations under the control of the Supervising Architect, except traveling expenses and personal services. Where an account is too large to be stated on one form, use additional forms, fastening them together in the upper left-hand corner, and carrying the footings forward from the bottom of one form to the top of another. Fill out the certificate and receipt on the last form only, and tear off the unused portions (certificate and receipts) of the preceding forms. This makes a continuous voucher from the caption to the signature.
- 2. Caption.—Insert the name of the public creditor (person, firm, or corporation, legibly written) on the first line, and the complete address on the next line below. The payer's name must be in exactly the same form in the caption as in the signature to the receipt.
- 3. BODY OF VOUCHER.
- (a) In the first column give date of purchase or delivery of articles, or date of performance of service, or date upon which service has accrued for which payment is to be made.
- (b) Second column, state date of contract, thus: 'Contract dated May 10, 1902;' date of acceptance of proposal, 'Proposal accepted Sept. 26, 1902;' or date of letter authorizing the expenditure, "Department letter of June 22, 1902." (The date of acceptance of proposal here referred to relates to proposals accepted only by the Department. An expenditure under a proposal not so accepted falls under "Department letter.") If an emergency expenditure, unauthorized, by a Custodian, insert "Section 13, Instructions to Custodians, 1905;" otherwise, leave blank.
- (c) Third column, describe the articles received or the service performed, or give a brief synopsis of work done, following the letter of authority, if any. State unit of price also, wherever practicable.
- (d) Fourth column, enter the amount as extended, and total the column, placing the total in the scroll at the foot of the column.
- 4. APPROPRIATION.—Quote full title of appropriation from which payment is to be made on the line provided. Do not confuse titles of special appropriations with descriptive titles of buildings. A building may be known as the "United States Custom-House, Baltimore, Md.," but its appropriation will read simply "Custom-House, Baltimore, Md." This feature is not involved in the annual appropriations. If uncertain as to the correct title of the appropriation, write for instructions. Letters of authority, however, usually state the titles, and where this is the case they should be followed.
- 5. Title of Building.—State the title of the building on the line designated for that purpose, following it with the name of the city and State in which located. The attention of Custodians is particularly called to this requirement, as its absence, in conjunction with other informalities, frequently renders identification of vouchers difficult, and causes delay in settlements.
- 6. RECEIPT.—When forwarded to the Department for payment, fill in the receipt on the appropriate line (also the scroll) with the amount called for by the voucher, and insert the disbursing officer's name. Be sure that the amount in the receipt accords with that given in the voucher. The signature to the receipt should be made by the person, firm (by a member of the firm), or corporation (through its proper officer) in whose favor the voucher is issued. Signatures of public creditors must correspond with the name, as written in the caption. When paid by a local Disbursing Agent, be guided by the instructions contained in paragraphs 17 and 18.

- 7. CERTIFICATE.—The proper officer, charged with the duty of certification, must sign on the first line, followed by his official title on the second line. Vouchers received at the Department without certification will be returned. The approval blank, for the signature of the Assistant Secretary, is for use only when the voucher is paid at the Department by a departmental disbursing officer, located at Washington, D. C.
- 8. Briefing.—The briefing on the back must be properly filled out before the voucher is transmitted to the Department. Whether as a separate voucher forwarded for payment—in which case the number only is left blank—or as a voucher included in the abstract of a Disbursing Agent, this requirement must be adhered to. If the appropriation is unknown, as might be the case with an emergency expenditure, write for instructions. For annual appropriations consult "Instructions to Custodians." (See also Paragraph 4.)
- 9. Letters of transmittal.—Accompany all vouchers for unauthorized expenditures sent to the Department for payment—chargeable to appropriations under the control of the Supervising Architect—with letters of transmittal. Such letters should describe briefly the work done or services rendered, and whether satisfactorily completed or performed; if for articles or supplies, whether received in good condition; and a brief reference to the emergency which required immediate expenditure should be stated. This requirement does not affect Disbursing Agents whose monthly accounts are forwarded without letters.
- 10. ITEMIZATION.
- (a) Unless issued under a contract or accepted proposal on file at the Department, or under a proposal accepted by a Custodian or other officer by authority from the Department, vouchers must be itemized—indicating the labor, material, and articles supplied, and the unit of price.
- (b) When issued under a proposal accepted by a Custodian or other officer, a copy of the proposal must accompany the voucher.
- 11. FREIGHT, TELEGRAMS, ETC.
- (a) Freight and express charges will not be allowed unless sustained by the receipts of the transportation companies.
- (b) Charges for telegraphic service must be accompanied with copies of the telegrams; or the names of places from and to which sent, and the number of words must be stated on the voucher.
- (c) Bills for freight over land-grant or bond-aided railroads must not be paid, but should be referred to the Department for adjustment.
- 12. REIMBURSEMENTS.—Vouchers of officers or employees, covering a reimbursement for minor expenditures incurred, must be accompanied with receipted bills, and the authority clearly shown. If an emergency expenditure, state fully the necessity.
- 13. Correction of errors.—Errors in computation or extension, in stating dates of contracts, proposals, and authorizations, and the omission of signatures from certificates and receipts, should be carefully guarded against. When vouchers are returned for correction, and the amount in the receipt is changed as a result of such correction, issue new vouchers. It is no longer permissible to alter vouchers and receipts after signature by the payee. New vouchers should be made out and signed.
- 14. Additions and deductions.—All acceptances by the Department, involving additions to or deductions from formal contracts or accepted proposals, and all revocations of prior acceptances, must be taken up in chronological order, in all vouchers issued on account of such contracts or proposals. Items of this character affect the amount of the retained percentages and the payments to be made, and can not properly be omitted. Attention is particularly called to the requirements of this paragraph.
- 15. Division under appropriations.—In vouchers issued under contracts or accepted proposals involving a charge against two or more appropriations, the contract or proposal must be taken up as a whole for each appropriation, and separate vouchers rendered under

each head, deducting from the amount of the contract or proposal, in each voucher, the sum or sums properly chargeable to the other items of appropriations. In this manner the contract or proposal is divided under its respective heads, and the different vouchers can be identified one with the other, and settlement facilitated.

16. Final settlements.—Vouchers in final settlement of contracts under bond must not be issued without prior authority from the Department. Such settlements may involve the imposition of a penalty, the determination of which rests with the Secretary of the Treasury. Accepted proposals, whose terms may provide a penalty for delay in execution of work, should be similarly treated. The completion of work under such contracts or accepted proposals should be promptly reported to the Department, with a statement of account and a full explanation of the causes of delay, if any, reference being made in detail to any loss or damage sustained by the United States as a result of such delay.

17. SUPERINTENDENTS OF CONSTRUCTION.—When issuing vouchers for presentation to a Disbursing Agent for payment, Superintendents must see that they are filled out and complete in every particular, excepting only the check-legend at bottom of voucher, and the number on the back. The Superintendent's series of numbers will be made on the face of the voucher, in the upper right-hand corner, in continuous sequence, from the beginning of the work to its close. The memorandum, which should be prepared with equal care, can only be detached by the Disbursing Agent or at the Department.

18. DISBURSING AGENTS.—These officers will number their vouchers on the back, in monthly series, beginning each month with the first voucher paid (No. 1), and following this with the other vouchers in the order of payment. The blanks in the check-legend at the bottom of the voucher must be filled out by the Disbursing Agent, and his official signature written thereunder. He must make no disbursements of any kind until authorized to do so by the Department, and upon receiving such authority should be careful to observe that his payments are made in accordance therewith. Under no circumstances should he make a payment in advance for work or services of any kind. (See also note on face of memorandum.)

19. Architects—Tarsney Act.—Architects in charge of construction are required to prepare and certify vouchers, in payment for work done under their local supervision, in accordance with the regulations and rules of the Department as to form and execution. They will be governed, therefore, in the preparation of vouchers, by the foregoing directions. Their form of certification should be as follows, written or stamped on the face of the voucher, and signed by them as architects: "Certified as to correctness and value of service performed, and approved for payment in the amount stated, viz., \$______." The printed certificate on the voucher is for the signature of the Superintendent of Construction, who acts as the representative of the Department. It is desirable that application should be made by architects (stating the conditions under which they accrue) for payments on account of commissions.

20. Sample vouchers.—Vouchers, combined in sets, embracing the salient features of the foregoing directions as to form and execution heretofore prepared as samples for distribution to those charged with the duty of preparing, certifying, and issuing vouchers, will be furnished upon request where not already supplied. These forms embrace the methods of accounting most frequently met with in the preparation of vouchers covering the various classes of expenditures under the control of the Supervising Architect, and a reference to them as a guide, when issuing vouchers, will save time and avoid much unnecessary correspondence.

(The adoption of new forms of certificates and receipts, and a memorandum in lieu of the former duplicate vouchers, will not affect the method of stating accounts—as illustrated in the samples—on the new single voucher form.)

VOUCHER FOR PURCHASES, AND SERVICES OTHER THAN PERSONAL General Instructions on back of Memorandum. TREASURY DEPARTMENT, OFFICE OF SUPERVISING ASCRITECT.
FORM No. 8600.
Form approved by the Comptroller of the Treasury September 12, 1907. Appropriation: THE UNITED STATES, ADDRESS: AMOUNT. UNIT PRICE DATE OF DELIVERY OR SERVICE. ITEMS. Cts. Dollara. Dolls. 190 444300 hers value of work not empleted hers 30% relained 237.90 " payments made 333.20 Summit Tue Chech in payment of voucher (of which this Memorandum is a part) has been sent direct to public creditor by Diobursing Clerk, by order of the Secretary. TOTAL ... mint Building: U.S. READ THIS NOTE CAREFULLY. Duplicate conchers are no longer required. This Memorandum, for reference purposes solely, is a substitute. Make a literal transcript above of the account shown on the Youcher.

Disbursing Agents for Public Buildings, when forwarding their accounts, will fill out the three lines below (check legend), detach the Memorandum and retain it for their files.

In all cases where the Voucher is forwarded to the Department for payment the Memorandum must accompany it and must not be detached. When checks in payment of vouchers are received from the Department, accompanied with the Memorandum, the three lines below (check legend) should be filled in for future reference by Custodians and others interested. ADMINISTRATIVE ACTION. Account submitted for Differences as follows: Amount allowed on voucher ., 190 , drawn on Paid by check No. ___, to order of Payee named above, for \$ Disbursing ... (Clerk or agent.) (Place where located.) (Name of disbursing officer.)

Vouch	rer	No.	

Treasury Department. OFFICE OF SUPERVISING ARCHITECT.

APPROPRIATION:

# For Purchases, and Services other than Personal.

[To be filled in by Disbursing Officer.]

ACCOUNTS OF

(Name of disbursing officer.)

Disbursing

(Clerk or agent.)

(Place where located.)

(Period for which account is rendered.)

2-2014



#### GENERAL INSTRUCTIONS.

- 1. Form and use,-This form of voucher will be used for all expenditures except traveling expenses and personal services. Where an account is too large to be stated on one form, use additional forms, fastening them together in the upper left-hand corner. Fill out the certificates on the last form only.
- 2. Title of building.—State the title of the building on the line designated for that purpose, following it with the name of the city and State in which located. The attention of Custodians is particularly called to this requirement.
- 3. Certificates. Vouchers received at the Department without certification will be returned. The approval blank, for the signature of the Assistant Secretary, is for use only by the reviewing authority at the Department when the voucher is paid at Washington, D. C.
- 4. Briefing .- The upper briefing on the back (both voucher and memorandum) must be properly filled out before the voucher is transmitted to the Department. Whether as a separate voucher forwarded for payment (in which case the number only is left blank) or as a voucher included in the abstract of a Disbursing Agent, this requirement must be adhered to. If the appropriation is unknown, leave the line blank. For annual appropriations consult " Instructions to Custodians."
- 5. Letters of transmittal .- Accompany all vouchers for unauthorized expenditures with letters of transmittal. Describe briefly the work done or services rendered, and whether satisfactorily completed or performed; if for articles or supplies, whether received in good condition; and a brief reference to the emergency which required immediate expenditure should be stated.
- 6. Itemization.—Unless issued under a contract or accepted proposal on file at the Department, or under a proposal accepted by a Custodian or other officer by authority from the Department, vouchers must be itemized, indicating the labor, material, and articles supplied, and the unit of price.
- 7. Telegrams.—Charges for telegraphic service must be accompanied with copies of the telegrams.
- 8. Reimbursements.-Vouchers covering a reimbursement for minor expenditures incurred must be accompanied with receipted bills. Officers and employees are not entitled to reimbursement for any expenditures made from their private funds (other than for purely personal traveling expenses), except under stress of urgent or unforeseen public necessity. Before using their own funds, they should ascertain whether it is feasible to forward vouchers to the Department for payment. The measure of the feasibility of so making payment should not be their own convenience or desire. Where the stress of public necessity requires officers and employees to use their own funds, the facts should be set out in the vouchers.
- 9. Correction of errors.-Errors in computation or extension, in stating dates of contracts, proposals, and authorizations and the omission of signatures from certificates should be carefully guarded against.
- 10. Additions and deductions .- All acceptances by the Department involving additions to or deductions from formal contracts or accepted proposals, and all revocations of prior acceptances, must be taken up in chronological order in all vouchers issued on account of such contracts or proposals. Items of this character affect the amount of the retained percentages and the payments to be made, and can not properly be omitted.
- 11. Division under appropriations,-In vouchers issued under contracts or accepted proposals involving a charge against two or more appropriations, the contract or proposal must be taken up as a whole for each appropriation, and separate vouchers rendered under each head, deducting from the amount of the contra or proposal in each voucher the sum or sums properly chargeable to the other items of appropriations. In this manner the contract or proposal is divided under its respective heads.

- 12. Final settlements .- Vouchers in final settlement of contracts under bond must not be issued without prior authority from the Department. Such settlements may involve the imposition of a penalty, the determination of which rests with the Secretary of the Treasury. Accepted proposals, whose terms may provide a penalty for delay in execution of work, should be similarly treated. The completion of work under such contracts or accepted proposals should be promptly reported to the Department, with a statement of account and a full explanation of the causes of delay, if any, reference being made in detail to any loss or damage sustained by the United States as a result of such delay.
- 13. Superintendents of construction.-When issuing vouchers for presentation to a Disbursing Agent for payment, superintendents must see that they are filled out and complete in every particular, excepting only the check-legend at bottom of voucher, the number, and the lower part of the brief on the back. The memorandum, which should be prepared with equal care, can only be detached by the Disbursing Agent or at the
- 14. Disbursing agents.—These officers will number their vouchers on the back, in monthly series, beginning each month with the first voucher paid (No. 1), and following this in the order of payment. The blanks in the check-legend at the bottom of the voucher must be filled out by the Disbursing Agent. He must make no disbursements of any kind until authorized to do so by the Department, and upon receiving such authority should be careful to observe that his payments are made in accordance therewith. Under no circumstances should be make a payment in advance for work or services of any kind. No transmitting letters are required to accompany his accounts. (See also note on face of memorandum.)
- 15. Architects-Tarsney Act.-Architects are required to prepare and certify vouchers, in payment for work done under their local supervision, in accordance with the regulations and rules of the Department. Their form of certification should be as follows, written or stamped on the face of the voucher, and signed by them as architects: "Certified as to correctness and value of service performed, and approval for payment in the voucher is for the signature of the Superintendent of Construction, who acts as the representative of the Department. It is desirable that application should be made by architects (stating the conditions under which they accrue) for payments on account of commissions.
- 16. Sample vouchers.-Vouchers, combined in sets, for distribution to those charged with the duty of preparing, certifying, and issuing vouchers, will be furnished upon request. These forms embrace the methods of accounting most frequently met with in the preparation of vouchers, and a reference to them as a guide will save time and avoid much unnecessary correspondence.

VOUCHER FOR PURCHASES, AND SERVICES OTHER THAN PERSONAL OFFICE OF SUPERVISING ARCHITECT. FORM NO. 8600. Note General Instructions on back of Memorandum. Form approved by the Comptroller of the Treasury September 12, 1907. Appropriation: Mechanical Equipment for Cublic Buildings, 1906. THE UNITED STATES, UNIT PRICE ITEMS. 1908 Dolls. Cts. Per-Dollars. Cts. Meanin. Air Compressor, head himed pipe and fittings, to 2367 86 Less one half contract price which is withheld pending ratisfacting test re. 118393 1,18393 Chech in parment of voucher for the thing Memoranburniac has been sent direct public eceditor in Bursing Clerk, to sides of the Secretary. Building: U. S. Mint READ THIS NOTE CAREFULLY. Duplicate vouchers are no longer required. This Memorandum, for reference purposes solely, is a substitute. Make a literal transcript above of the account shown on the Disbursing Agents for Public Buildings, when forwarding their accounts, will fill out the three lines below (check legend), detach the Memorandum and retain it for their files. In all cases where the Voucher is forwarded to the Department for payment the Memorandum must accompany it and must not be detached. When checks in payment and others interested.

When checks in payment and others interested. ADMINISTRATIVE ACTION. Account submitted for _ Differences as follows: Amount allowed on voucher Paid by check No. , dated ....., 190 , drawn on ., to order of Payee named above, for \$ ... by , Disbursing (Name of disbursing officer.) (Place where located.)

TREASURY DEPARTMENT,

Voucher	No.				74
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# Treasury Department.

OFFICE OF SUPERVISING ARCHITECT.

For Purchases, and Services other than Personal,

[To be filled in by Disbursing Officer.]

ACCOUNTS OF

(Name of disbursing officer.)

Disbursing

(Clerk or agent.)

(Place where located.)

(Period for which account is rendered.)

TREASURY DEPARTMENT, 2-2014

Office of Supervising Architect.

### GENERAL INSTRUCTIONS.

- 1. Form and use. This form of voucher will be used for all expenditures except traveling expenses and personal services. Where an account is too large to be stated on one form, use additional forms, fastening them together in the upper left-hand corner. Fill out the certificates on the last form only.
- 2. Title of building.-State the title of the building on the line designated for that purpose, following it with the name of the city and State in which located. The attention of Custodians is particularly called to this
- 3. Certificates.-Vouchers received at the Department without certification will be returned. The approval blank, for the signature of the Assistant Secretary, is for use only by the reviewing authority at the Department when the voucher is paid at Washington, D. C.
- 4. Briefing .- The upper briefing on the back (both voucher and memorandum) must be properly filled out before the voucher is transmitted to the Department. Whether as a separate voucher forwarded for payment (in which case the number only is left blank) or as a voucher included in the abstract of a Disbursing Agent, this requirement must be adhered to. If the appropriation is unknown, leave the line blank. For annual appropriations consult "Instructions to Custodians."
- 5. Letters of transmittal .- Accompany all vouchers for unauthorized expenditures with letters of transmittal. Describe briefly the work done or services rendered, and whether satisfactorily completed or performed; if for articles or supplies, whether received in good condition; and a brief reference to the emergency which required immediate expenditure
- 6. Itemization.—Unless issued under a contract or accepted proposal on file at the Department, or under a proposal accepted by a Custodian or other officer by authority from the Department, vouchers must be itemized, indicating the labor, material, and articles supplied, and the unit of price.
- 7. Telegrams.—Charges for telegraphic service must be accompanied with copies of the telegrams.
- 8. Reimbursements,-Vouchers covering a reimbursement for minor expenditures incurred must be accompanied with receipted bills. Officers and employees are not entitled to reimbursement for any expenditures made from their private funds (other than for purely personal traveling expenses), except under stress of urgent or unforeseen public necessity. Before using their own funds, they should ascertain whether it is feasible to forward vouchers to the Department for payment. The measure of the feasibility of so making payment should not be their own convenience or desire. Where the stress of public necessity requires officers and employees to use their own funds, the facts should be set out in the vouchers.
- 9. Correction of errors Errors in computation or extension, in stating dates of contracts, proposals, and authorizations and the omission of signatures from certificates should be carefully guarded against.
- 10. Additions and deductions .- All acceptances by the Department involving additions to or deductions from formal contracts or accepted proposals, and all revocations of prior acceptances, must be taken up in chronological order in all vouchers issued on account of such contracts or proposals Items of this character affect the amount of the retained percentages and the payments to be made, and can not properly be omitted.
- 11. Division under appropriations.-In vouchers issued under contracts or accepted proposals involving a charge against two or more appropriations, the contract or proposal must be taken up as a whole for each appropriation, and separate vouchers rendered under each head, deducting from the amount of the contra or proposal in each voucher the sum or sums properly chargeable to the other items of appropriations. In this manner the contract or proposal is divided under its respective heads.

- 12. Final settlements .- Vouchers in final settlement of contracts under bond must not be issued without prior authority from the Department. Such settlements may involve the imposition of a penalty, the determination of which rests with the Secretary of the Treasury. Accepted proposals, whose terms may provide a penalty for delay in execution of work, should be similarly treated. The completion of work under such contracts or accepted proposals should be promptly reported to the Department, with a statement of account and a full explanation of the causes of delay, if any, reference being made in detail to any loss or damage sustained by the United States as a result of such delay.
- 13. Superintendents of construction.—When issuing vouchers for presentation to a Disbursing Agent for payment, superintendents must see that they are filled out and complete in every particular, excepting only the check-legend at bottom of voucher, the number, and the lower part of the brief on the back. The memorandum, which should be prepared with equal care, can only be detached by the Disbursing Agent or at the Department.
- 14. Disbursing agents.-These officers will number their vouchers on the back, in monthly series, beginning each month with the first voucher paid (No. 1), and following this in the order of payment. The blanks in the check-legend at the bottom of the voucher must be filled out by the Disbursing Agent. He must make no disbursements of any kind until authorized to do so by the Department, and upon receiving such authority should be careful to observe that his payments are made in accordance therewith. Under no circumstances should be make a payment in advance for work or services of any kind. No transmitting letters are required to accompany his accounts. (See also note on face of memorandum.)
- 15. Architects-Tarsney Act.-Architects are required to prepare and certify vouchers, in payment for work done under their local supervision, in accordance with the regulations and rules of the Department. Their form of certification should be as follows, written or stamped on the face of the voucher, and signed by them as architects: "Certified as to correctness and value of service performed, and approval for payment in the amount stated, viz, \$_____." The approval certificate on the voucher is for the signature of the Superintendent of Construction, who acts as the representative of the Department. It is desirable that application should be made by architects (stating the conditions under which they accrue) for payments on account of commissions.
- 16. Sample vouchers.-Vouchers, combined in sets, for distribution to those charged with the duty of preparing, certifying, and issuing vouchers, will be furnished upon request. These forms embrace the methods of accounting most frequently met with in the preparation of vouchers, and a reference to them as a guide will save time and avoid much unnecessary correspondence.

(Detachable, Part of Voucher Form No. 8600.)

(For Disbursing Officer's use only

Th	re T	United States,	n Masoman loo	, Dr.
		Address: 23 Marren	N. Mosoman Co.  (Name of payee.)  V Street, New York,  (City or Jown.)	N Y
ATE OF DELI	VERY	AUTHORITY.	CHARACTER OF ARTICLES OR SERVICES.	AMOUNT.
July	2	Proposal acapted July 1. 1905	Cleaning and repairing five time locks on vaults, @ \$ 10 per lock	Dollars. Cent
		Prop	Memorandum is a part)  has been sent direct to  oublic creditor by Dis-	
			Total Amount as shown on Voucher,	50 00
liter	Dupi al tran Disb norand In al	RE.  licate vouchers are no longer requirescript above of the account shown oursing agents for public buildings um and retain it for their files.  I cases where the voucher is forware detached. When checks in payment three lines below should be filled	AD THIS NOTE CAREFULLY.  red. This Memorandum, for reference purposes solely, is a son the voucher.  In when forwarding their accounts, will fill out the three lines arded to the Department for payment the Memorandum musent of vouchers are received from the Department, accompanin for future reference by Custodians and others interested.	substitute. Make a
Diff	DELIVERY AUTHORITY.  CHARACTER OF ARTICLES OR SERVICES.  AMOUNT.  Deliver.  Com  July 1. 1905  Chech in payment of  voucher (of which this  Memorandum is a part)  has been sent direct to  public creditor by Dis-  bursing Clerk, by order  of the Secretary			
48870	Th	or Chicago.	Disbursons (Clerk or Agent), Has hing for Place when	COUNTY DE DE LOCATED D

### GENERAL INSTRUCTIONS.

- 1. FORM AND USE.—This form of voucher will be used for all expenditures on account of appropriations under the control of the Supervising Architect, except traveling expenses and personal services. Where an account is too large to be stated on one form, use additional forms, fastening them together in the upper left-hand corner, and carrying the footings forward from the bottom of one form to the top of another. Fill out the certificate and receipt on the last form only, and tear off the unused portions (certificate and receipts) of the preceding forms. This makes a continuous voucher from the caption to the signature.
- 2. Caption.—Insert the name of the public creditor (person, firm, or corporation, legibly written) on the first line, and the complete address on the next line below. The payee's name must be in exactly the same form in the caption as in the signature to the receipt.
- 3. Body of voucher.
- (a) In the first column give date of purchase or delivery of articles, or date of performance of service, or date upon which service has accrued for which payment is to be made.
- (b) Second column, state date of contract, thus: "Contract dated May 10, 1902;" date of acceptance of proposal, "Proposal accepted Sept. 26, 1902;" or date of letter authorizing the expenditure, "Department letter of June 22, 1902." (The date of acceptance of proposal here referred to relates to proposals accepted only by the Department. An expenditure under a proposal not so accepted falls under "Department letter.") If an emergency expenditure, unauthorized, by a Custodian, insert "Section 13, Instructions to Custodians, 1905;" otherwise, leave blank.
- (c) Third column, describe the articles received or the service performed, or give a brief synopsis of work done, following the letter of authority, if any. State unit of price also, wherever practicable.
- (d) Fourth column, enter the amount as extended, and total the column, placing the total in the seroll at the foot of the column.
- 4. APPROPRIATION.—Quote full title of appropriation from which payment is to be made on the line provided. Do not confuse titles of special appropriations with descriptive titles of buildings. A building may be known as the "United States Custom-House, Baltimore, Md.," but its appropriation will read simply "Custom-House, Baltimore, Md." This feature is not involved in the annual appropriations. If uncertain as to the correct title of the appropriation, write for instructions. Letters of authority, however, usually state the titles, and where this is the case they should be followed.
- 5. Title of building.—State the title of the building on the line designated for that purpose, following it with the name of the city and State in which located. The attention of Custodians is particularly called to this requirement, as its absence, in conjunction with other informalities, frequently renders identification of vouchers difficult, and causes delay in settlements.
- 6. RECEIPT.—When forwarded to the Department for payment, fill in the receipt on the appropriate line (also the scroll) with the amount called for by the voucher, and insert the disbursing officer's name. Be sure that the amount in the receipt accords with that given in the voucher. The signature to the receipt should be made by the person, firm (by a member of the firm), or corporation (through its proper efficer) in whose favor the voucher is issued. Signatures of public creditors must correspond with the names as written in the caption. When paid by a local Disbursing Agent, be guided by the instructions contained in paragraphs 17 and 18.

- 7. CERTIFICATE.—The proper officer, charged with the duty of certification, must sign on the first line, followed by his official title on the second line. Vouchers received at the Department without certification will be returned. The approval blank, for the signature of the Assistant Secretary, is for use only when the voucher is paid at the Department by a departmental disbursing officer, located at Washington, D. C.
- 8. BRIEFING.—The briefing on the back must be properly filled out before the voucher is transmitted to the Department. Whether as a separate voucher forwarded for payment—in which case the number only is left blank—or as a voucher included in the abstract of a Disbursing Agent, this requirement must be adhered to. If the appropriation is unknown, as might be the case with an emergency expenditure, write for instructions. For annual appropriations consult "Instructions to Custodians." (See also Paragraph 4.)
- 9. Letters of transmittal.—Accompany all vouchers for unauthorized expenditures sent to the Department for payment—chargeable to appropriations under the control of the Supervising Architect—with letters of transmittal. Such letters should describe briefly the work done or services rendered, and whether satisfactorily completed or performed; if for articles or supplies, whether received in good condition; and a brief reference to the emergency which required immediate expenditure should be stated. This requirement does not affect Disbursing Agents whose monthly accounts are forwarded without letters.
- 10. ITEMIZATION.
- (a) Unless issued under a contract or accepted proposal on file at the Department, or under a proposal accepted by a Custodian or other officer by authority from the Department, vouchers must be itemized—indicating the labor, material, and articles supplied, and the unit of price.
- (b) When issued under a proposal accepted by a Custodian or other officer, a copy of the proposal must accompany the voucher.
- 11. FREIGHT, TELEGRAMS, ETC.
- (a) Freight and express charges will not be allowed unless sustained by the receipts of the transportation companies.
- (b) Charges for telegraphic service must be accompanied with copies of the telegrams; or the names of places from and to which sent, and the number of words must be stated on the voucher.
- (c) Bills for freight over land-grant or bond-aided railroads must not be paid, but should be referred to the Department for adjustment.
- 12. Reimbursements.—Vouchers of officers or employees, covering a reimbursement for minor expenditures incurred, must be accompanied with receipted bills, and the authority clearly shown. If an emergency expenditure, state fully the necessity.
- 13. Correction of errors.—Errors in computation or extension, in stating dates of contracts, proposals, and authorizations, and the omission of signatures from certificates and receipts, should be carefully guarded against. When vouchers are returned for correction, and the amount in the receipt is changed as a result of such correction, issue new vouchers. It is no longer permissible to alter vouchers and receipts after signature by the payee. New vouchers should be made out and signed.
- 14. Additions and deductions.—All acceptances by the Department, involving additions to or deductions from formal contracts or accepted proposals, and all revocations of prior acceptances, must be taken up in chronological order, in all vouchers issued on account of such contracts or proposals. Items of this character affect the amount of the retained percentages and the payments to be made, and can not properly be omitted. Attention is particularly called to the requirements of this paragraph.
- 15. Division under appropriations.—In vouchers issued under contracts or accepted proposals involving a charge against two or more appropriations, the contract or proposal must be taken up as a whole for each appropriation, and separate vouchers rendered under

each head, deducting from the amount of the contract or proposal, in each voucher, the sum or sums properly chargeable to the other items of appropriations. In this manner the contract or proposal is divided under its respective heads, and the different vouchers can be identified one with the other, and settlement facilitated.

- 16. Final settlements.—Vouchers in final settlement of contracts under bond must not be issued without prior authority from the Department. Such settlements may involve the imposition of a penalty, the determination of which rests with the Secretary of the Treasury. Accepted proposals, whose terms may provide a penalty for delay in execution of work, should be similarly treated. The completion of work under such contracts or accepted proposals should be promptly reported to the Department, with a statement of account and a full explanation of the causes of delay, if any, reference being made in detail to any loss or damage sustained by the United States as a result of such delay.
- 17. SUPERINTENDENTS OF CONSTRUCTION.—When issuing vouchers for presentation to a Disbursing Agent for payment, Superintendents must see that they are filled out and complete in every particular, excepting only the check-legend at bottom of voucher, and the number on the back. The Superintendent's series of numbers will be made on the face of the voucher, in the upper right-hand corner, in continuous sequence, from the beginning of the work to its close. The memorandum, which should be prepared with equal care, can only be detached by the Disbursing Agent or at the Department.
- 18. DISBURSING AGENTS.—These officers will number their vouchers on the back, in monthly series, beginning each month with the first voucher paid (No. 1), and following this with the other vouchers in the order of payment. The blanks in the check-legend at the bottom of the voucher must be filled out by the Disbursing Agent, and his official signature written thereunder. He must make no disbursements of any kind until authorized to do so by the Department, and upon receiving such authority should be careful to observe that his payments are made in accordance therewith. Under no circumstances should he make a payment in advance for work or services of any kind. (See also note on face of memorandum.)
- 19. Architects—Tarsney Act.—Architects in charge of construction are required to prepare and certify vouchers, in payment for work done under their local supervision, in accordance with the regulations and rules of the Department as to form and execution. They will be governed, therefore, in the preparation of vouchers, by the foregoing directions. Their form of certification should be as follows, written or stamped on the face of the voucher, and signed by them as architects: "Certified as to correctness and value of service performed, and approved for payment in the amount stated, viz., \$______." The printed certificate on the voucher is for the signature of the Superintendent of Construction, who acts as the representative of the Department. It is desirable that application should be made by architects (stating the conditions under which they accuracy for payments on account of commissions.
- 20. Sample vouchers.—Vouchers, combined in sets, embracing the salient features of the foregoing directions as to form and execution heretofore prepared as samples for distribution to those charged with the duty of preparing, certifying, and issuing vouchers, will be furnished upon request where not already supplied. These forms embrace the methods of accounting most frequently met with in the preparation of vouchers covering the various classes of expenditures under the control of the Supervising Architect, and a reference to them as a guide, when issuing vouchers, will save time and avoid much unnecessary correspondence.

(The adoption of new forms of certificates and receipts, and a memorandum in lieu of the former duplicate vouchers, will not affect the method of stating accounts—as illustrated in the samples—on the new single voucher form.)

(Name of disbursing officer.)

The .	United States, To Mini	ted States Safe Company (Namp of payers)	Dr.	only.)
		nd number.) gity or town.)	(State.)	
OF DELIVERY SERVICE.	AUTHORITY.	CHARACTER OF ARTICLES OR SERVICES.	AMOU	JNT.
19. 27	Proposal accepted April 6. 1906.	One Shell Safe	Dollars.	50
	- San			
	The enclosed Chech's Companyment of origin of this of the tobe retained to be ret	al Pric		
	of the cate to an.			
	Pris .	TOTAL AMOUNT AS SHOWN ON VOUCHER,	110	5
Dup, literal tran Disb Memorand In al	dicate vouchers are no longer requirescript above of the account shown oursing agents for public buildings um and retain it for their files.  It cases where the voucher is forward datached. When checks in paying the datached.	AD THIS NOTE CARFFULLY  red. This Memorandum, for reference purposes solely, is a such that the country, when forwarding their accounts, will fill out the three lines arded to the Department for payment the Memorandum mustent of vouchers are received from the Department, accompaning for future reference by Custodians and others interested.	below, detach	t the
	AD	MINISTRATIVE ACTION.		
Difference	ces, as follows:	<b>\$</b>		
		, dated, 190 , drawn on		
*******		, to order of Payee named above, for \$,  Disbursing		

(Clerk or Agent.)

(Place where located.)

2-2014

## GENERAL INSTRUCTIONS.

- 1. FORM AND USE.—This form of voucher will be used for all expenditures on account of appropriations under the control of the Supervising Architect, except traveling expenses and personal services. Where an account is too large to be stated on one form, use additional forms, fastening them together in the upper left-hand corner, and carrying the footings forward from the bottom of one form to the top of another. Fill out the certificate and receipt on the last form only, and tear off the unused portions (certificate and receipts) of the preceding forms. This makes a continuous voucher from the caption to the signature.
- 2. Caption.—Insert the name of the public creditor (person, firm, or corporation, legibly written) on the first line, and the complete address on the next line below. The payee's name must be in exactly the same form in the caption as in the signature to the receipt.
- 3. BODY OF VOUCHER.
- (a) In the first column give date of purchase or delivery of articles, or date of performance of service, or date upon which service has accrued for which payment is to be made.
- (b) Second column, state date of contract, thus: 'Contract dated May 10, 1902;' date of acceptance of proposal, "Proposal accepted Sept. 26, 1902;' or date of letter authorizing the expenditure, "Department letter of June 22, 1902." (The date of acceptance of proposal here referred to relates to proposals accepted only by the Department. An expenditure under a proposal not so accepted falls under "Department letter.") If an emergency expenditure, unauthorized, by a Custodian, insert "Section 13, Instructions to Custodians, 1905;" otherwise, leave blank.
- (c) Third column, describe the articles received or the service performed, or give a brief synopsis of work done, following the letter of authority, if any. State unit of price also, wherever practicable.
- (d) Fourth column, enter the amount as extended, and total the column, placing the total in the scroll at the foot of the column.
- 4. APPROPRIATION.—Quote full title of appropriation from which payment is to be made on the line provided. Do not confuse titles of special appropriations with descriptive titles of buildings. A building may be known as the "United States Custom-House, Baltimore, Md.," but its appropriation will read simply "Custom-House, Baltimore, Md." This feature is not involved in the annual appropriations. If uncertain as to the correct title of the appropriation, write for instructions. Letters of authority, however, usually state the titles, and where this is the case they should be followed.
- 5. Title of building.—State the title of the building on the line designated for that purpose, following it with the name of the city and State in which located. The attention of Custodians is particularly called to this requirement, as its absence, in conjunction with other informalities, frequently renders identification of vouchers difficult, and causes delay in settlements.
- 6. RECEIPT.—When forwarded to the Department for payment, fill in the receipt on the appropriate line (also the scroll) with the smount called for by the voucher, and insert the disbursing officer's name. Be sure that the amount in the receipt accords with that given in the voucher. The signature to the receipt should be made by the person, firm (by a member of the firm), or corporation (through its proper officer) in whose favor the voucher is issued. Signatures of public creditors must correspond with the names as written in the caption. When paid by a local Disbursing Agent, be guided by the instructions contained in paragraphs 17 and 18.

- 7. CERTIFICATE.—The proper officer, charged with the duty of certification, must sign on the first line, followed by his official title on the second line. Vouchers received at the Department without certification will be returned. The approval blank, for the signature of the Assistant Secretary, is for use only when the voucher is paid at the Department by a departmental disbursing officer, located at Washington, D. C.
- 8. Briefing.—The briefing on the back must be properly filled out before the voucher is transmitted to the Department. Whether as a separate voucher forwarded for payment—in which case the number only is left blank—or as a voucher included in the abstract of a Disbursing Agent, this requirement must be adhered to. If the appropriation is unknown, as might be the case with an emergency expenditure, write for instructions. For annual appropriations consult "Instructions to Custodians." (See also Paragraph 4.)
- 9. Letters of transmittal.—Accompany all vouchers for unauthorized expenditures sent to the Department for payment—chargeable to appropriations under the control of the Supervising Architect—with letters of transmittal. Such letters should describe briefly the work done or services rendered, and whether satisfactorily completed or performed; if for articles or supplies, whether received in good condition; and a brief reference to the emergency which required immediate expenditure should be stated. This requirement does not affect Disbursing Agents whose monthly accounts are forwarded without letters.
- 10. ITEMIZATION.
- (a) Unless issued under a contract or accepted proposal on file at the Department, or under a proposal accepted by a Custodian or other officer by authority from the Department, vouchers must be itemized—indicating the labor, material, and articles supplied, and the unit of price.
- (b) When issued under a proposal accepted by a Custodian or other officer, a copy of the proposal must accompany the voucher.
- 11. FREIGHT, TELEGRAMS, ETC.
- (a) Freight and express charges will not be allowed unless sustained by the receipts of the transportation companies.
- (b) Charges for telegraphic service must be accompanied with copies of the telegrams; or the names of places from and to which sent, and the number of words must be stated on the voucher.
- (c) Bills for freight over land-grant or bond-aided railroads must not be paid, but should be referred to the Department for adjustment.
- 12. Reimbursements.—Vouchers of officers or employees, covering a reimbursement for minor expenditures incurred, must be accompanied with receipted bills, and the authority clearly shown. If an emergency expenditure, state fully the necessity.
- 13. Correction of errors.—Errors in computation or extension, in stating dates of contracts, proposals, and authorizations, and the omission of signatures from certificates and receipts, should be carefully guarded against. When vouchers are returned for correction, and the amount in the receipt is changed as a result of such correction, issue new vouchers. It is no longer permissible to alter vouchers and receipts after signature by the payee. New vouchers should be made out and signed.
- 14. Additions and deductions.—All acceptances by the Department, involving additions to or deductions from formal contracts or accepted proposals, and all revocations of prior acceptances, must be taken up in chronological order, in all vouchers issued on account of such contracts or proposals. Items of this character affect the amount of the retained percentages and the payments to be made, and can not properly be omitted. Attention is particularly called to the requirements of this paragraph.
- 15. Division under appropriations.—In vouchers issued under contracts or accepted proposals involving a charge against two or more appropriations, the contract or proposal must be taken up as a whole for each appropriation, and separate vouchers rendered under

- each head, deducting from the amount of the contract or proposal, in each voucher, the sum or sums properly thargeable to the other items of appropriations. In this manner the contract or proposal is divided under its respective heads, and the different vouchers can be identified one with the other, and settlement facilitated.
- 16. Final settlements.—Vouchers in final settlement of contracts under bond must not be issued without prior authority from the Department. Such settlements may involve the imposition of a penalty, the determination of which rests with the Secretary of the Treasury. Accepted proposals, whose terms may provide a penalty for delay in execution of work, should be similarly treated. The completion of work under such contracts or accepted proposals should be promptly reported to the Department, with a statement of account and a full explanation of the causes of delay, if any, reference being made in detail to any loss or damage sustained by the United States as a result of such delay.
- 17. Superintendents of construction.—When issuing vouchers for presentation to a Disbursing Agent for payment, Superintendents must see that they are filled out and complete in every particular, excepting only the check-legend at bottom of voucher, and the number on the back. The Superintendent's series of numbers will be made on the face of the voucher, in the upper right-hand corner, in continuous sequence, from the beginning of the work to its close. The memorandum, which should be prepared with equal care, can only be detached by the Disbursing Agent or at the Department.
- 18. Diseursing agents.—These officers will number their vouchers on the back, in monthly series, beginning each month with the first voucher paid (No. 1), and following this with the other vouchers in the order of payment. The blanks in the check-legend at the bottom of the voucher must be filled out by the Disbursing Agent, and his official signature written thereunder. He must make no disbursements of any kind until authorized to do so by the Department, and upon receiving such authority should be careful to observe that his payments are made in accordance therewith. Under no circumstances should he make a payment in advance for work or services of any kind. (See also note on face of memorandum.)
- 20. Sample vouchers.—Vouchers, combined in sets, embracing the salient features of the foregoing directions as to form and execution heretofore prepared as samples for distribution to those charged with the duty of preparing, certifying, and issuing vouchers, will be furnished upon request where not already supplied. These forms embrace the methods of accounting most frequently met with in the preparation of vouchers covering the various classes of expenditures under the control of the Supervising Architect, and a reference to them as a guide, when issuing vouchers, will save time and avoid much unnecessary correspondence.

(The adoption of new forms of certificates and receipts, and a memorandum in lieu of the former duplicate vouchers, will not affect the method of stating accounts—as illustrated in the samples—on the new single voucher form.)



